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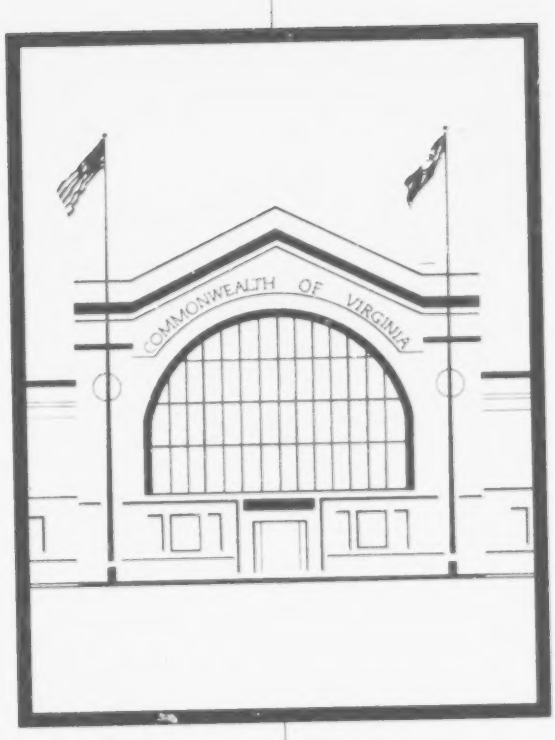
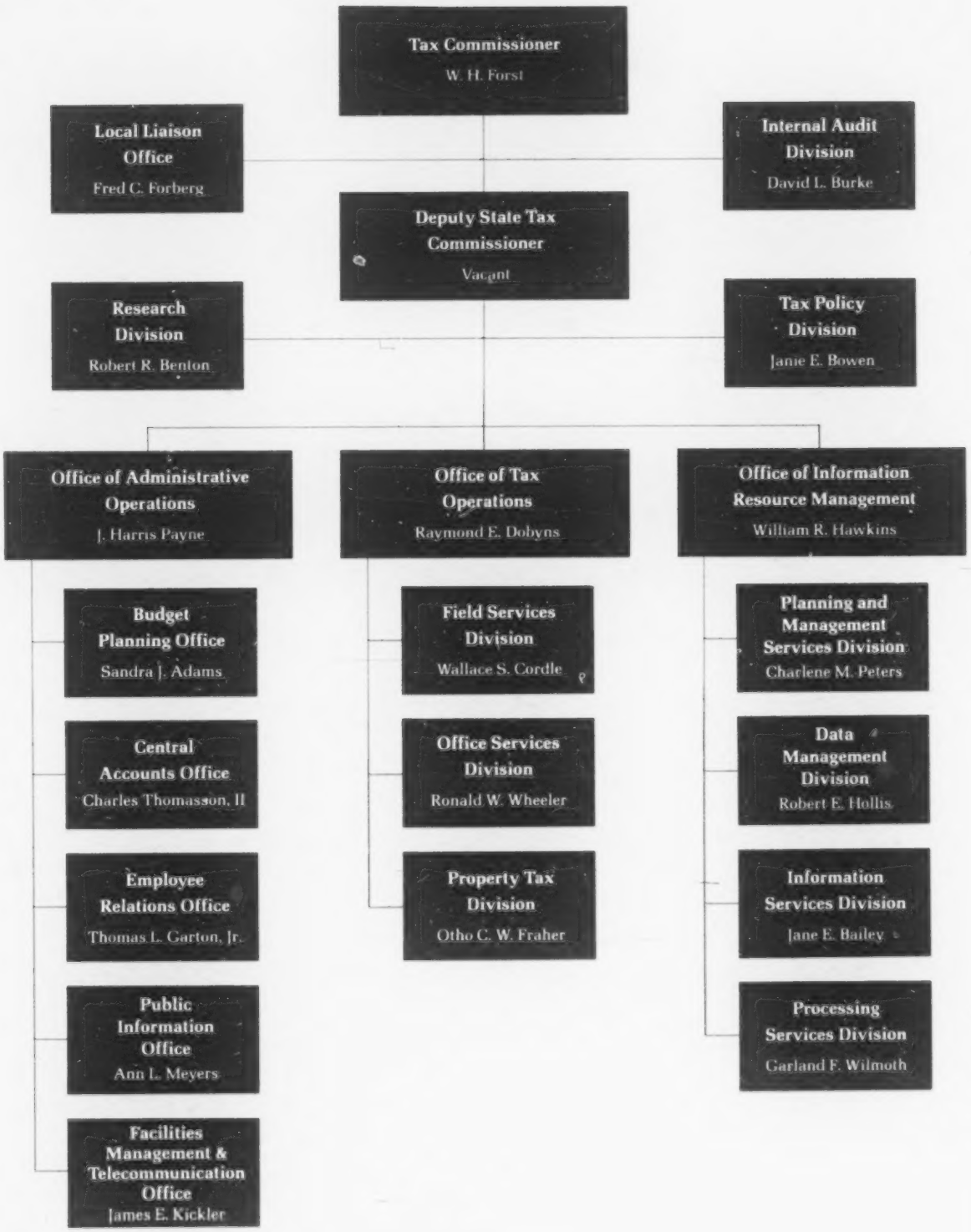


The Organization



Virginia Department of Taxation Annual Report, Fiscal Year 1990
Report of the Tax Commissioner
to the Governor of Virginia
for the Fiscal Year
Ended June 30, 1990

Lawrence Douglas Wilder
Governor

Paul W. Timmreck
Secretary of Finance

William H. Forst
Tax Commissioner

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Governor Wilder and Commissioner Forst kickoff Tax Amnesty at a press conference February 1, 1990.

Honorable Lawrence Douglas Wilder
Governor of Virginia
State Capitol
Richmond, Virginia

Dear Governor Wilder,

I am pleased to present to you the Department of Taxation Fiscal Year 1990 Annual Report. This report highlights our activities and achievements for the fiscal year ending June 30, 1990, with an emphasis on the theme of fiscal responsibility.

During the fiscal year, the Department of Taxation implemented several new legislative initiatives having significant impact on the agency and our constituents. At the same time, we continued to improve our normal operations and services—all within existing budget constraints.

One of our most prominent initiatives for the fiscal year was the Virginia Tax Amnesty program. This program was created to accelerate revenue collections from delinquent taxpayers and encourage voluntary compliance among Virginia's taxpaying public. As a result of our efforts, the program collected $32.2 million and added over 1200 new taxpayers to Virginia's tax rolls. This was accomplished during our regular income tax processing season, without hiring additional employees.

Following Amnesty, we implemented the padlock provision of the Tax Amnesty Bill passed by the 1990 General Assembly. This legislation gave the department the authority to close and lock businesses seriously delinquent in paying their taxes. From April 1 to June 30, we initiated padlock procedures against 152 businesses, representing over $1.6 million in delinquent taxes.

In addition to these special initiatives, we continued to improve our regular collection and return processing operations. Despite our involvement with Tax Amnesty, the department deposited $5.2 billion in special and general fund revenue collections for the state. Compliance revenue for the fiscal year exceeded last year's by $13.4 million. In the past five years we have more than doubled the number of tax documents processed by our remittance unit while maintaining a 24-hour turnaround time for deposits. This has been done without significant updates in our equipment or increases in personnel.

These and other accomplishments outlined in this report reflect our strong commitment to fiscal responsibility. As we face the challenges of the 1990s, we hope to build upon our efforts to increase the efficiency of state government, while providing quality service to the Commonwealth.

Sincerely,

W. H. Forst
Tax Commissioner

irginia's Tax Amnesty Program was a major undertaking for the Department of Taxation. The highly successful program substantially stretched the department's resources, requiring the staff to handle over 50,000 phone calls and 27,000 Amnesty applications in two months—in addition to regular tax collection and processing activities. This section takes a look at the Amnesty program, and highlights other important programs and initiatives for the fiscal year.

Tax Amnesty

The Virginia General Assembly passed legislation in 1989 directing the department to conduct an amnesty program in the spring of 1990. The intent of the program was "to improve voluntary compliance with the tax laws and to increase and to accelerate collections of certain taxes owed to the Commonwealth of Virginia." The program gave individuals and businesses with unpaid tax bills, under reported income or unfiled returns a onetime opportunity to pay up without penalty or criminal prosecution.

Major Features Of The Program

- All taxes administered by the Department of Taxation were eligible for amnesty. This included individual and corporate income, sales, withholding and a variety of excise and commodity taxes.
- Civil and criminal penalties were to be waived upon payment of all tax and interest. Penalties were to be waived only on tax liabilities which were at least 90 days old as of the beginning of the amnesty period. Full payment of interest was considered important to making the program as fair as possible to "honest" and timely taxpayers.
- Virginia's amnesty program included accounts receivable as well as nonfilers.
- Amnesty was not available to taxpayers under investigation or prosecution for filing a fraudulent return or failing to file a return with the intent to evade tax.
- A single annual interest rate, approximating the average interest rate for the five years preceding the amnesty program, was used for liabilities which had not been assessed prior to the program. This simplified the calculation for taxpayers, resulting in fewer taxpayer errors.
- Taxpayers were required to apply for amnesty using an Amnesty Request Form created by the department. In order to simplify the application process, TAX contacted all known delinquents and nonfilers by letter the month prior to the start of amnesty. The letter included an amnesty application and a list of all delinquent amounts and nonfiler periods on record for the taxpayer. The mailing heightened public awareness of the program and prompted 2,500 telephone calls per day in the first week of the program.

John Goorman and Associates, New York, produced Amnesty television commercials featuring an ominous guillotine and the promise to "come down hard" on tax evaders.

To inform taxpayers of their onetime chance for amnesty the department hired a Richmond advertising agency, Siddall, Matus and Coughter, to conduct a hard-hitting advertising campaign. A marketing analysis prepared by the advertising agency suggested that fear was a principle motivator for amnesty participants. The campaign featured a "Jaws" theme, hunting dogs, and guillotines. These ads were effective in making the point that a new era in tax law enforcement had arrived in Virginia.

Virginia Plays "Hardball"

Before the department implemented Tax Amnesty, extensive research was conducted to examine the experience of other states. This research indicated that one of the most important features of a successful amnesty program was the threat of increased compliance efforts or increased penalties. This threat had to be significant and believable to cause tax evaders and delinquents to change behavior.

Virtually all recent state amnesty programs have been instituted just prior to, or in conjunction with, tax reform aimed at strengthened state compliance and collection. In most states penalties were increased, and many states increased enforcement and compliance efforts.

Virginia's amnesty legislation gave the department several compliance tools to usher in a "hardball"

approach to tax administration. Late filing and payment penalties for individual and corporate income taxes were increased from a maximum of 15.5 percent to a maximum of 25 percent. In addition, a 100 percent corporate fraud penalty was added. These provisions brought the penalty structure for individual and corporate income taxes in line with penalties for other state taxes.

Amnesty legislation also directed the Tax Commissioner to establish a Criminal Investigation Unit to focus on finding and prosecuting tax evaders. In addition to this unit, a special appropriations act authorized funding for 60 new auditor positions for fiscal years 1991-1993.

Most importantly, the amnesty legislation gave the department the authority to close and padlock businesses seriously delinquent in paying their taxes. Prior to this provision, closing such businesses and collecting the taxes often required lengthy legal maneuvering.

The Results

Virginia's Tax Amnesty program began February 1, 1990 and ended March 31. The program was highly successful, collecting $32.2 million from 27,000 delinquent taxpayers.

The average tax paid per amnesty request was $1,187. Business taxpayers paid an average tax of $1,673, while individual filers paid an average tax of $942. Over 1,200 new taxpayers were added to the tax rolls. These taxpayers paid the highest average tax per Amnesty request—$2,457.

The largest amnesty payment received was $1.3 million—the smallest received amounted to one cent. In several instances the department received "good faith" payments. One of these payments was sent by a taxpayer ". . . just in case I owe something."

Individual income taxes generated the most revenue—55.5% of all amnesty dollars collected. Among business taxes, the sales and use tax brought in the most revenue—21.8 percent. Withholding brought in 10.8 percent, while corporate income brought in 11.4 percent. In addition, taxpayers filed delinquent soybean, corn, aircraft sales, watercraft sales, motor fuel, litter, license and estate taxes.

During the amnesty period, over 54,700 telephone calls were received over the 1-800 line, with 17,344 calls received in the last week alone. As predicted, $26.4 million, or 82 percent of all amnesty collections, were received (or postmarked) the last week of Tax Amnesty.

The effect of Tax Amnesty will be long-lasting. The program's advertising raised the visibility of the department and reminded people of their responsibility to pay their taxes. The increased tax enforcement measures passed as part of the Amnesty legislation will also help to increase tax compliance. In addition to bringing *new* taxpayers to Virginia's tax roll data base, Amnesty permitted the department to clear up many *old* accounts receivable cheaply, at a direct cost of 4.3 cents for every dollar collected.

Despite the additional amnesty duties shared by almost every division in the department, the quality of the regular workload remained high. The success of the program can be attributed to the dedication and enthusiasm of every person in the agency.

Padlocking

Immediately following the close of the Tax Amnesty, the department adopted regulations to implement the padlocking of seriously delinquent businesses. TAX worked with the legal community in developing the regulations to ensure that taxpayer's rights were safeguarded—while still maintaining the intent of the law.

According to padlock regulations, a business has ten days to arrange an administrative hearing. At the hearing the taxpayer must make payment in full, secure a bond, or make a satisfactory payment arrangement. If payment is not received, or a payment arrangement is not negotiated, the department can then post the "Order To Padlock and Notice of Distraint." The locks are changed on the doors and access is denied. In three days the real and personal property of the business can be sold under the authority of the local sheriff.

From April 1 to June 30, 1990, padlocking procedures were initiated against 152 delinquent businesses, which collectively owed the state $1.6 million. Of these businesses, only twelve were actually padlocked and one business was auctioned. Most of the businesses made arrangements to pay their tax bills in order to avoid padlocking.

Legislative Implementation

In addition to Tax Amnesty, the department implemented forty-seven other tax bills passed during the 1989 General Assembly session. These bills required changes to the department's forms, regulations and automated system. Four of these (the Retirement Income Subtraction, Tire Tax, the Virginia Tax Reform Income Tax Credit, and the Sales Tax Dealer's Discount) were major bills which required a significant amount of coordination and communication with various constituencies.

To implement both the 1989 and 1990 retirement

Outdoor media and print ads, created by the advertising firm of Siddall, Matus and Coughter for the Amnesty campaign, reminded delinquent businesses to meet the March 31 deadline.

income subtractions, the department worked closely with the Department of Defense and the Civil Service and Virginia retirement systems. Throughout the year, the department informed retirees of the changes through press releases and special bulletins to tax practitioners. The Tax Policy staff began producing Legislative Updates for tax practitioners to alert them that clients may need to adjust their estimated income tax payments. Other legislation implemented during the fiscal year required similar communications efforts with industry and trade organizations.

Legislative Studies

Sales Tax Expenditure Study

A major innovation during Fiscal Year 1990 was the Sales and Use Tax Expenditure Study. Over a five-year period the study will provide an in-depth analysis of the economic, policy, and revenue impact of each sales tax exemption. The study, presented to the House and Senate Finance Committees by the Secretary of Finance, was conducted by the department's Tax Policy and Research Divisions.

The recent trend in Virginia and across the nation has been toward the increased scrutiny of budget expenditures. However, tax expenditures (on-line budget expenditures) are not subject to the normal appropriations process. The Sales Tax Expenditure Study fills this void by providing an ongoing review process for sales tax exemptions that permits state government decision makers to determine an exemption's overall effectiveness.

The first report was submitted to the House and Senate Finance Committees on December 1, 1989, examining twenty sales tax exemptions. This phase of the study looked at exemptions in the areas of government/commodities and agriculture.

Criminal Penalties Study

This study, mandated by a resolution passed by the 1989 General Assembly, focused on the role of criminal penalties in bringing about enhanced voluntary tax compliance. The study resulted in the enactment of two bills, including an increase in the statute of limitations for the prosecution of tax offenses from one year to three years. In addition, the study has prompted a comprehensive review of the issue by the Virginia Code Commission, which may in turn result in additional legislation to provide enhanced enforcement and voluntary compliance tools to the department.

Compliance Programs

Cracking Down on Virginia Use Taxes

Consumer's who made purchases out-of-state and did not report and pay a consumer's use tax, became the target of several new programs initiated to crack down on use tax compliance in Virginia. The goal of these programs was to find taxpayers who owe, but have not paid use tax on their out-of-state purchases.

The department contacted certain businesses and trucking companies who routinely ship big ticket items to the state to determine if Virginia residents owed use tax on those purchases. The initial focus was on furniture dealers and shippers in North Carolina. The department contacted dealers and shippers to compile a list of Virginia residents who purchased furniture in North Carolina tax exempt and had it shipped to Virginia.

The program proved extremely effective. During the fiscal year, over 1,200 letters were sent to Virginia residents who purchased furniture from these dealers and did not pay sales or use tax on those purchases. Eighty-four percent of the people contacted voluntarily paid $125,132 in use taxes. All totaled, counting payments and billings, this program resulted in $144,874 in revenue for the state. Results show that the program netted $204 for every man-hour spent by the department.

SEATA Agreement

In July, 1989, Virginia signed an agreement with eleven other southeastern states uniting the states in their efforts to increase sales and use tax compliance. The states, through the Southeastern Association of Tax Administrators (SEATA), have agreed to exchange audit information including names and addresses of customers to whom untaxed sales were made, and audits of businesses selling into other states. As a result of this agreement, the department received forty-nine referrals of consumer sales during the fiscal year, amounting to $7.7 million.

Border Vendor Registration Program

Virginia and West Virginia cooperated in an effort to register vendors located along the states' borders who sell items into both states. Through this program, Virginia added 115 additional West Virginia vendors to its sales tax registration data base. These vendors are now collecting and remitting Virginia sales tax. For Fiscal Year 1991, the department plans to develop a vendor registration program with Tennessee.

Out-of-state Audit Program.

The Department of Taxation has twenty-one auditors located in eleven cities throughout the United States. These auditors are located out-of-state to enable them to more cost effectively conduct audits of companies doing business in Virginia. In FY 1990, this program produced $14.9 million in compliance revenue for Virginia, over $6 million above target.

Tax Processing

New Processing Center Boosts Efficiency

The 1990 processing year was the first year that individual income tax mail was opened and returns screened and batched at a new processing center. The new location, at 3600 West Broad Street in Richmond, afforded the department additional room to perform the manual functions for individual return processing.

Not only did the move increase processing efficiency by giving the units more space to store and retrieve documents, the new processing center gave the department the capability to utilize a one-shift processing operation. This tremendously improved supervisory and inventory controls.

Enhancing Tax Due Processing

An innovation in the Processing Services Division has reduced the amount of time needed to log tax due returns on the computer system. Instead of keying all the information on the returns, only essential information (taxpayer name, social security number and amount of check) is initially keyed. This enables the department to more effectively track taxpayer payments, respond to taxpayer inquiries, and deposit funds during peak periods.

Accelerated Refunds

The department continued to expand the Accelerated Refund Program which was designed to get taxpayers their refunds in a matter of days instead of weeks. For the 1990 income tax processing season (January-June) the department issued 571,000 Accelerated Refunds, compared to 526,000 for 1989. Of these only 4.5% required additional billing by the department. Accelerated Refunds were mailed to taxpayers in an average of four days. Most refunds from error-free returns took an average of only two-three weeks.

STARS

Information Systems Division Gains National Recognition

The State Tax Accounting and Reporting System won two national systems awards in Fiscal Year 1990. Amer-

ican Management Systems, Inc. and Carnegie Mellon University presented Information Systems Director Jane Bailey with an award for "Achievement in Managing Information Technology." She and four other executives from major corporations were honored for outstanding contributions to their organizations through the effective use of computer systems and communication technology. The award recognized Ms. Bailey's role in the creation of STARS, which turned the department from a paper-driven, labor intensive operation into a national leader in revenue system development. The combined cost reductions and additional revenue collections resulting from STARS through 1988 are estimated at $77 million.

The National Association for State Information Systems, Inc. (NASIS) also recognized the Virginia Department of Taxation for excellence in state government information systems. Virginia's Accelerated Refund Program received an Outstanding Achievement Award in the Field of Automation. This special award was one of only five given nationally on the basis of the contribution the program has made to the efficiency of state government. The department's Debt Set-Off system received an honorable mention for this prestigious award.

More "Bang for the Buck"

Federal/State Cooperation

Throughout the 1990 filing season, the state and federal government joined forces in a public relations initiative to inform taxpayers of changes in the tax laws. In December, 1989, the department and the Internal Revenue Service hosted a press conference to announce 1990 tax changes. As a follow-up, the department participated in a call-in show in Richmond to answer taxpayer questions, and served on a panel during a tax forum in Norfolk which was broadcast (free of charge) throughout the filing season on cable television.

The department also joined the IRS in providing taxpayer assistance to the public through the Volunteer Income Tax Assistance Program (VITA). Taxation's employees trained VITA volunteers to help the public complete state income tax forms, and served as volunteers at VITA sites throughout Virginia.

Through several other forums, the state and the IRS cooperated in an effort to address questions and concerns of tax practitioners. In November, the department and the IRS hosted a Joint Tax Liaison Meeting for the Virginia Enrolled Agents. The Tax Commissioner also meets quarterly with IRS Alert Committee, composed of representatives of Virginia's various practitioner organizations, to discuss tax processing and tax law issues.

Business Tax Registration Guide

The Department of Taxation, along with the Virginia Employment Commission and the State Corporation Commission, developed a **Business Tax Registration Guide** to provide new businesses with one-stop shopping for information on the state's registration and filing requirements. The guide outlines each agency's basic requirements for businesses and includes facsimiles of all forms the state requires to start up a business. The guide has received rave reviews from the business community and tax practitioners for its clarity and convenience.

Preparing For The Challenges Of The '90s

Management Development Program

To prepare supervisors and work leaders for agency management positions, the Employee Relations Office developed a comprehensive Management Development Program. The objective of this program is to provide target personnel with consistent and continued formal training covering: the concepts and situational analysis of supervision; management and leadership skills; utilization of group resources; decision making and problem solving; and interpersonal, communication, and consultation skills. Over 250 employees participated in training which will continue through Fiscal Year 1991.

"Workforce 2000"

In January, 1990 the EEO Advisory Committee hosted an EEO Awareness Week for agency employees with the theme "Workforce 2000. . . Where Will You Be?" Based on the September, 1988 Opportunity 2000 publication prepared for the Employment Standards Administration of the U.S. Department of Labor, the objective of this program was to educate employees about current EEO issues facing government. Speakers from a variety of government and educational institutions addressed current and future challenges on the topics of: America's decreasing technical labor market; preparing for disabled workers; and the growing number of older workers, immigrants, women and minorities in the workforce.

During Fiscal Year 1990, the Virginia Department of Taxation processed over 15 million individual and business tax documents and deposited net collections of $5.2 billion in revenue for the Commonwealth. This was accomplished at a cost of just eighty-two cents for every one-hundred dollars collected. The following statistical summary outlines revenue collection activities for the fiscal year, and identifies collection trends for most taxes over a ten-year period.

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Revenue and Expenditures

Department Net Collections by Tax Subject
Fiscal Years 1989 and 1990

General Fund Revenues	FY 1990	FY 1989	Percent Change
Bank Franchise (state's share)	$5,165,810	$4,877,763	+ 5.9
Corporation Income	310,422,421	349,919,170	-11.3
Individual Income	3,082,186,777	3,106,915,599	- 0.8
Inheritance, Gift and Estate	63,062,368	44,678,516	+41.2
Recordation, Deeds, Wills, etc.	91,647,747	101,179,783	- 9.4
State Sales and Use	1,357,648,317	1,292,897,694	+ 5.0
Tobacco Products	16,174,009	16,534,688	- 2.2
Watercraft Sales	2,908,999	3,457,837	-15.9
Total Department Collections	**$4,929,216,448**	**$4,920,461,050**	**+ 0.2**
Special Fund Revenues			
Aircraft Sales and Use	$1,844,046	$1,602,528	+15.1
Egg Promotion	180,060	180,497	- 0.2
Forest Products	1,458,872	1,387,717	+ 5.1
Peanut Excise	259,294	288,969	-10.3
Soybeans	157,209	127,732	+23.1
Transportation Sales Tax (TST)	226,812,862	216,667,844	+ 4.7
Total Department Collections	**$ 230,712,343**	**$ 220,255,287**	**+ 4.8**
Aggregate (All Funds)	**$5,159,928,791**	**$5,140,716,337**	**+ 0.4**

Note: Not included in this table are: (1) the Soft Drink Excise Tax—$154,335; (2) the Litter Tax—$614,213; (3) the Tire Tax—$373,242; (4) the sales tax on fuel in the Northern Virginia transportation district—$11,831,419; (5) the sales tax on fuel in the Potomac-Rappahannock transportation district—$4,042,032; and (6) the sales tax on fuel in the Loudoun County Transportation district—$486,568. This amount represents only five months collections. Effective November 1, 1989 Loudoun County was transferred to the Northern Virginia transportation district.

*Department of Taxation Expenditures**
Fiscal Year Ended June 30, 1990

Budget Programs	Expenditure
Revenue Administration Services	$26,972,745
Research Services	718,851
Tax Value Assistance to Localities	904,049
Administrative and Support Services	13,672,991
Total	**$42,268,636**
Cost per $100 of collections	**$.82**

**The department is custodian of the funds appropriated to the State Land Evaluation Advisory Council. The council expenditure for the fiscal year was $51,489 and is not reported here as cost of operating the department. The committee is composed of the State Tax Commissioner, the Dean of the College of Agriculture of VPI and SU, the Commissioner of Agriculture and Consumer Services and the Director of the Department of Conservation and Historic Resources. The department also distributes to certain localities payments (in lieu of tax) made by the Tennessee Valley Authority. This payment totaled $663,890 in FY 1989-90.*

Revenue Collections

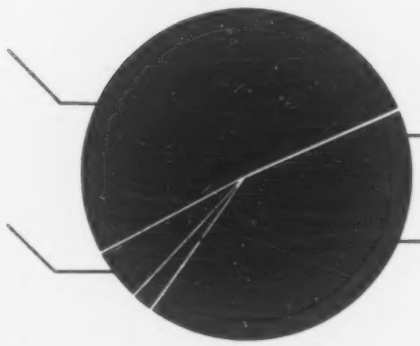
Total Revenue Collections by the Commonwealth of Virginia
Fiscal Year 1989-1990

Total Special Fund Revenue
$6,320,131,182

Special Fund Revenue from Other Sources
$6,089,418,839 (51.3%)
(e.g. Motor Vehicle Fuel Tax, Highway Tolls, Grants from Federal Government)

General Fund Revenue from Other Sources
$611,548,156 (5.2%)
(e.g. Public Service Corporation Taxes, A.B.C. State Tax and Profits, Federal Revenue Sharing)

Total Revenue from Other Sources
$6,700,966,995



Total General Fund Revenue
$5,540,764,604

General Fund Revenue Collected by Department of Taxation
$4,929,216,448 (41.6%)

Special Fund Revenue Collected by Department of Taxation
$230,712,343 (1.9%)

Total Revenue Collected by Department of Taxation
$5,159,928,791

Department of Taxation Revenue Collections

Fiscal Year 1989-1990
$5,159,928,791

Other
(8.0%) $409,671,276

Recordation, Deeds, Wills, etc.
(1.8%) $91,647,747

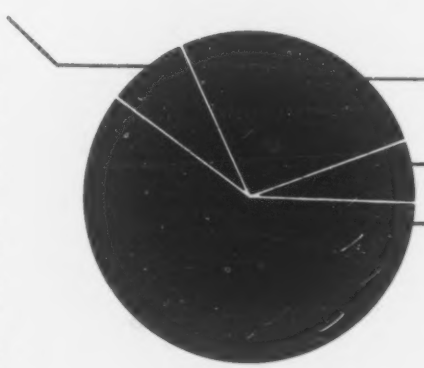
Inheritance and Gift
(1.2%) $63,062,368

Tobacco Products
(0.3%) $16,174,009

Bank Franchise
(0.1%) $5,165,810

Watercraft Sales
(0.1%) $2,908,999

Miscellaneous Special Fund Revenues
(Aircraft Sales and Use, Egg Promotion, Forest Products, Peanut Excise, Soybeans, Transportation Sales Tax)
(4.5%) $230,712,343



State Sales and Use Tax
(26.3%) $1,357,648,317

Corporation Income
(6.0%) $310,422,421

Individual Income
(59.7%) $3,082,186,777

Table 1.1

Statewide Individual Income Taxes
Taxable Years 1979-1988

Taxable Years	Amount
1979	$1,001,195,652
1980	1,154,926,356
1981	1,311,330,187
1982	1,428,398,489
1983	1,587,431,813
1984	1,770,016,143
1985	1,943,979,035
1986	2,193,945,401
1987	2,582,083,980
1988	2,745,389,402

Figure 1

Individual Income Taxes
Collections in Billions — Taxable Years 1979-1988

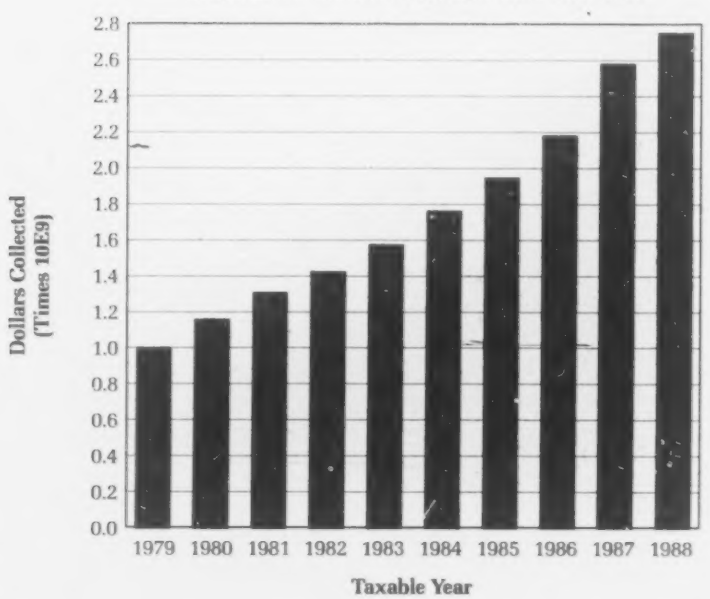


Table 1.2

Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Effective Tax Rate, Total Taxable Income, and Total Tax, by Virginia Adjusted Gross Income Classes—Taxable Year 1988

Adjusted Gross Income Classes	Total Adjusted Gross Income	Total Exemptions Claimed	Itemized Deductions Claimed	Standard Deductions Claimed	Total Deductions Claimed	Effective Tax Rate on Adjusted Gross Income	Total Taxable Income	Total Tax
$0- $999	$24,979,823	$48,495,389	$82,447,346	$106,291,618	$188,738,964	0.12%	$1,357,434	$29,565
1,000- 1,999	104,937,136	61,296,091	3,527,316	158,059,872	161,587,188	0.07%	3,621,060	72,461
2,000- 2,999	181,899,006	66,592,875	4,549,791	167,162,701	171,712,492	0.06%	5,464,662	109,311
3,000- 3,999	241,952,781	67,081,340	5,475,463	160,877,638	166,353,101	0.05%	6,538,033	132,147
4,000- 4,999	295,783,465	68,605,577	7,821,846	153,128,106	160,949,952	0.11%	15,551,527	323,581
5,000- 5,999	378,736,680	78,989,310	16,600,522	162,316,571	178,917,093	0.66%	120,987,022	2,486,398
6,000- 6,999	441,319,045	82,918,334	21,051,387	160,302,451	181,353,838	0.81%	168,872,097	3,564,661
7,000- 7,999	502,545,508	85,434,626	23,197,401	158,213,588	181,411,189	0.98%	215,377,522	4,915,114
8,000- 8,999	585,197,429	94,536,558	31,015,266	161,783,098	192,798,364	1.26%	301,874,624	7,366,475
9,000- 9,999	650,955,336	95,899,632	33,788,203	160,610,555	194,398,758	1.68%	362,363,590	9,827,191
10,000-10,999	704,744,908	96,107,703	38,400,708	156,077,853	194,478,561	1.75%	414,451,586	12,308,831
11,000-11,999	746,630,093	94,433,479	123,989,504	150,370,334	274,359,838	1.96%	459,324,376	14,628,217
12,000-12,999	804,076,025	95,329,298	44,517,338	148,104,051	192,621,389	2.14%	513,195,011	17,230,760
13,000-13,999	834,084,704	92,723,598	46,653,537	141,276,774	187,930,311	2.31%	549,598,905	19,230,595
14,000-14,999	870,566,219	91,377,590	51,449,880	135,189,760	186,639,640	2.44%	588,431,738	21,272,415
15,000-19,999	4,614,699,252	419,475,047	308,589,012	569,502,339	878,091,351	2.75%	3,289,442,314	126,996,298
20,000-24,999	4,871,331,187	369,920,233	395,836,623	417,260,923	813,097,546	3.13%	3,657,511,981	152,696,211
25,000-29,999	5,005,876,690	339,838,031	495,751,656	295,824,513	791,576,169	3.35%	3,841,860,715	167,909,795
30,000-34,999	5,043,853,145	312,092,516	578,525,931	205,122,839	783,648,770	3.49%	3,915,059,935	176,024,611
35,000-39,999	4,868,355,862	276,753,132	619,615,175	134,745,824	754,360,999	3.59%	3,804,193,022	174,721,955
40,000-44,999	4,523,932,785	236,674,139	622,823,085	82,587,048	705,410,133	3.67%	3,551,846,416	165,948,442
45,000-49,999	4,112,744,472	200,477,832	601,153,339	48,958,537	650,111,876	3.73%	3,233,943,440	153,538,483
50,000-74,999	14,406,193,993	576,574,624	2,249,226,838	65,781,129	2,315,007,967	3.91%	11,430,527,106	563,400,253
75,000-99,999	6,509,955,759	189,073,564	1,029,304,908	6,118,488	1,035,423,396	4.18%	5,260,388,000	271,955,309
100,000 and over	13,946,428,596	158,637,896	1,586,325,892	2,732,755	1,589,058,647	4.87%	12,223,690,238	678,700,323
Totals	**$75,271,779,899**	**$4,299,338,414**	**$9,021,638,167**	**$4,108,399,365**	**$13,130,037,532**	**3.65%**	**$57,935,472,360**	**$2,745,389,402**

Table 1.3

Number and Type of Returns, by Virginia Adjusted Gross Income Classes
Taxable Year 1988

Adjusted Gross Income Classes	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married	Total Returns
$0- $999	42,298	7,702	6,147	593	56,740
1,000- 1,999	61,393	3,303	4,563	273	69,532
2,000- 2,999	63,556	3,951	4,913	449	72,869
3,000- 3,999	59,238	4,587	4,825	585	69,235
4,000- 4,999	54,375	5,588	5,109	733	65,805
5,000- 5,999	56,534	6,448	4,868	1,047	68,897
6,000- 6,999	54,344	7,361	4,831	1,431	67,967
7,000- 7,999	52,384	7,884	4,776	1,968	67,012
8,000- 8,999	50,873	9,472	4,723	3,778	68,846
9,000- 9,999	49,497	9,551	4,663	4,825	68,536
10,000-10,999	47,566	9,511	4,578	5,504	67,159
11,000-11,999	45,410	9,413	4,313	5,813	64,949
12,000-12,999	43,952	9,636	4,324	6,436	64,348
13,000-13,999	41,740	9,199	4,092	6,792	61,823
14,000-14,999	39,506	9,177	4,002	7,373	60,058
15,000-19,999	164,314	42,280	15,868	42,670	265,132
20,000-24,999	116,516	37,215	10,601	52,953	217,285
25,000-29,999	78,866	33,919	6,920	62,730	182,435
30,000-34,999	53,156	29,963	4,528	67,893	155,540
35,000-39,999	34,906	25,741	2,810	66,640	130,097
40,000-44,999	22,696	20,152	1,734	62,091	106,673
45,000-49,999	14,406	16,644	1,137	54,536	86,723
50,000-74,999	26,246	46,653	2,269	164,217	239,385
75,000-99,999	5,622	16,318	534	53,931	76,405
100,000 and over	6,070	14,673	775	41,712	63,230
Totals	**1,285,464**	**396,341**	**117,903**	**716,973**	**2,516,681**

Figure 2

Number and Type of Returns
Taxable Year 1988.

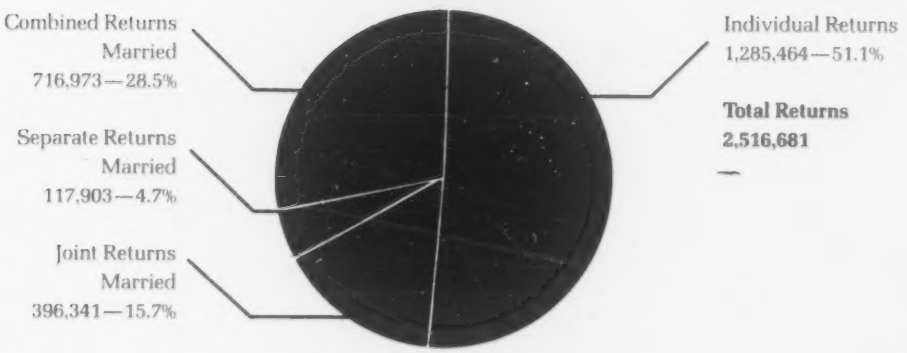


Table 1.4

Number of Returns, Number and Type of Exemptions, by Virginia Adjusted Gross Income Classes—Taxable Year 1988

Adjusted Gross Income Classes	Total Number of Returns	Number and Type of Total Exemptions				
		Personal ($800)	Dependent ($800)	Age ($800)	Blindness ($800)	Total Number of Exemptions
$0- $999	56,740	65,908	8,539	3,245	70	77,762
1,000- 1,999	69,532	73,526	8,857	2,166	44	84,593
2,000- 2,999	72,869	77,662	11,164	2,582	49	91,457
3,000- 3,999	69,235	74,725	13,205	3,343	64	91,337
4,000- 4,999	65,805	72,421	15,528	4,492	70	92,511
5,000- 5,999	68,897	76,666	18,504	9,576	190	104,936
6,000- 6,999	67,967	77,002	21,320	10,788	248	109,358
7,000- 7,999	67,012	77,070	23,473	11,075	226	111,844
8,000- 8,999	68,846	82,325	26,047	14,305	268	122,945
9,000- 9,999	68,536	83,103	27,052	13,887	244	124,286
10,000-10,999	67,159	82,376	28,319	13,309	247	124,251
11,000-11,999	64,949	80,347	28,456	12,459	282	121,544
12,000-12,999	64,348	80,575	29,827	11,778	233	122,413
13,000-13,999	61,823	77,987	29,477	11,102	248	118,814
14,000-14,999	60,058	76,756	29,444	10,516	236	116,952
15,000-19,999	265,132	350,743	140,842	42,433	880	534,898
20,000-24,999	217,285	308,017	130,066	30,719	626	469,428
25,000-29,999	182,435	279,550	127,100	22,746	474	429,870
30,000-34,999	155,540	253,725	121,983	17,464	416	393,588
35,000-39,999	130,097	222,703	111,771	13,743	315	348,532
40,000-44,999	106,673	189,054	97,559	10,960	210	297,783
45,000-49,999	86,723	157,989	84,836	9,083	173	252,081
50,000-74,999	239,385	450,417	249,296	24,268	467	724,448
75,000-99,999	76,405	146,692	81,347	9,212	160	237,411
100,000 and over	63,230	119,688	67,447	12,266	165	199,566
Totals	**2,516,681**	**3,637,027**	**1,531,459**	**327,517**	**6,605**	**5,502,608**

Figure 3

Number and Type of Exemptions
Taxable Year 1988

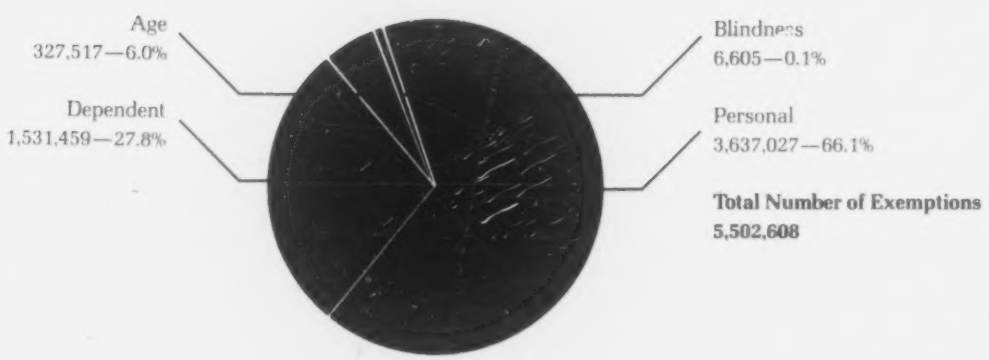


Table 1.5

Set-Off Debt, Number of Payments and Total Dollar Amounts Transferred to Agencies for Taxable Years 1982-1988

	Taxable Year 1982		Taxable Year 1983		Taxable Year 1984		Taxable Year 1985	
	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount
State Agencies	14,827	$1,081,958.26	30,152	$2,230,545.18	27,404	$2,181,567.44	36,789	$3,008,711.05
Circuit Courts	—	—	20	1,582.14	969	59,177.27	2,028	134,450.54
District Courts	—	—	—	—	—	—	2,477	111,503.74
Counties	—	—	—	—	9,392	761,801.53	15,553	1,240,621.39
Cities	—	—	—	—	2,553	168,165.89	6,313	426,864.34
Towns	—	—	—	—	354	14,313.37	389	17,356.29
Social Services	—	—	—	—	—	—	—	—
Totals	**14,827**	**$1,081,958.26**	**30,172**	**$2,232,127.32**	**40,672**	**$3,185,025.50**	**63,549**	**$4,939,507.35**

	Taxable Year 1986		Taxable Year 1987		Taxable Year 1988*	
	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount
State Agencies	50,411	$4,417,286.38	60,090	$4,451,198.37	72,097	$5,484,741.39
Circuit Courts	3,304	237,346.08	3,510	244,334.01	3,680	275,773.51
District Courts	3,259	159,759.90	8,000	368,794.97	9,899	464,803.71
Counties	22,747	1,915,465.42	35,546	2,097,056.30	43,986	3,075,391.31
Cities	14,404	1,084,387.66	20,749	1,188,023.35	22,925	1,636,809.31
Towns	704	26,487.06	1,528	43,539.74	1,302	38,669.85
Social Services	—	—	—	—	170	13,194.59
Totals	**94,829**	**$7,840,732.50**	**129,423**	**$8,392,946.74**	**154,059**	**$10,989,388.67**

**Under separate authority, the Internal Revenue Service receives refund matches for prior year tax dues through this program. For taxable year 1988, the IRS matched 2,966 payments for a total of $276,918.50. These figures are not reflected in the above 1988 totals.*

Table 1.6

Refund Match Totals for Taxable Years 1983-1988

Refund Match is a program that matches an overpayment amount on a taxpayer's return to any outstanding account the taxpayer has with the agency. Through a match of data on the return, the computer system automatically reduces the overpayment amount by the amount of the outstanding bill.

Year	Total
1983	$2,501,996.46
1984	2,581,188.48
1985	2,851,320.28
1986	2,851,126.31
1987	3,951,381.73
1988	4,716,105.20

Table 1.7

Refund Check-offs for Taxable Year 1988

	Refund Check-offs	Dollar Amount
Virginia Democratic Party	12,676*	$25,352.00
Virginia Republican Party	11,963*	23,926.00
Virginia Nongame Wildlife Program	47,478	422,301.35
Virginia Housing Program	22,410	170,269.40
Virginia Open Space Recreation and Conservation Fund	16,429	94,382.17
United States Olympic Committee	17,071	93,218.89

**Political Party refund check-offs are $2.00 per contribution. Contributions are voluntary and are limited to one per person (filing a separate return) or two check-offs (for a total of $4.00) for a married couple filing together. (Virginia Code Section 24.1.1)*

Contributions to Nongame Wildlife, Housing, Open Space Recreation and Conservation, and U.S. Olympics are also voluntary but are not limited to a dollar amount.

Figure 4

Number of Refund Check-offs Taxable Year 1988

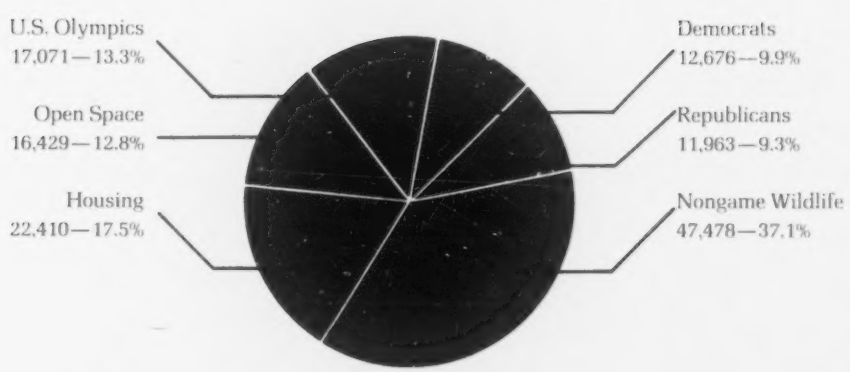


Table 1.8

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, and Number of Returns—Taxable Year 1988 by Locality

Virginia Adjusted Gross Income

Counties	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-$99,999	$100,000 and over
Accomack	$247,571,391	$5,615,043	$18,761,919	$31,941,009	$22,804,024	$23,107,407	$22,871,951	$35,701,810	$23,994,178	$30,823,295	$10,694,672	$21,256,083
Albemarle	855,167,284	6,690,425	19,660,206	34,365,049	43,152,104	45,951,174	44,372,024	96,833,405	89,503,089	155,579,806	71,506,538	247,553,464
Alleghany	126,248,027	1,752,631	5,973,529	7,365,673	8,933,511	10,026,155	10,538,964	22,900,426	23,903,477	23,851,261	5,218,839	5,783,561
Amelia	75,724,779	1,247,590	4,201,950	6,884,841	7,480,834	7,686,739	7,300,981	14,129,582	9,851,343	10,821,806	2,151,297	3,967,816
Amherst	252,802,344	3,393,068	12,215,092	19,733,481	19,939,191	21,555,280	24,283,545	32,512,612	37,893,952	43,713,306	8,966,821	8,595,996
Appomattox	108,944,985	1,870,049	5,974,301	8,362,659	9,302,186	9,807,740	10,679,424	23,803,738	14,966,526	15,142,586	3,769,263	5,266,513
Arlington	3,157,347,887	16,685,363	60,374,354	101,060,141	153,258,418	189,389,759	201,184,998	378,929,394	326,013,233	621,605,408	380,523,473	728,323,346
Augusta	530,520,348	6,339,084	21,966,222	38,603,212	46,970,563	47,960,211	50,385,610	100,292,909	80,563,714	60,630,076	18,634,509	38,174,238
Bath	50,716,359	712,077	2,842,533	5,585,435	5,448,378	4,870,300	5,736,985	8,254,514	3,714,252	6,000,545	2,486,447	5,084,893
Bedford	489,157,259	5,293,615	18,484,224	27,901,219	34,277,221	37,591,821	40,841,759	82,437,422	70,460,941	85,050,530	25,783,595	61,034,912
Bland	43,085,126	806,633	2,372,554	3,809,470	4,430,563	5,352,061	5,159,458	9,214,874	5,993,491	3,965,646	593,013	1,387,363
Botetourt	265,513,560	3,294,181	10,092,510	15,483,628	18,419,961	18,813,353	19,892,394	47,821,816	43,048,347	55,615,087	14,466,832	18,565,451
Brunswick	106,665,288	2,105,501	8,945,411	11,828,138	12,192,588	11,916,613	10,219,554	17,095,819	11,105,613	8,854,885	2,744,131	9,657,035
Buchanan	224,660,422	3,493,819	11,362,505	15,118,390	18,106,543	16,870,809	18,944,318	47,010,789	34,011,062	26,045,957	5,997,312	27,698,918
Buckingham	83,525,538	1,713,439	6,661,531	9,577,772	10,894,789	8,850,286	8,096,968	13,589,725	8,709,261	9,346,348	2,385,918	3,699,501
Campbell	559,106,845	6,192,528	20,839,074	34,780,032	35,660,376	38,914,995	40,918,208	84,143,059	68,911,827	81,573,282	17,111,398	130,062,066
Caroline	184,705,989	2,911,150	9,270,051	15,077,191	17,332,788	16,195,637	16,822,458	32,114,929	24,870,510	26,872,488	7,291,953	15,946,834
Carroll	185,845,617	2,882,737	12,061,799	21,169,389	22,512,845	23,381,031	24,121,472	38,587,049	19,244,188	14,051,042	3,684,817	4,149,248
Charles City	67,572,528	1,055,156	3,763,679	5,835,432	6,387,671	6,344,511	5,305,024	11,453,251	7,206,589	11,264,378	2,334,648	6,622,189
Charlotte	81,894,083	1,464,327	6,348,661	10,747,748	10,030,318	8,230,522	8,404,066	14,607,685	7,460,006	6,529,076	2,235,218	5,836,456
Chesterfield	2,876,898,996	24,553,787	54,866,113	89,214,690	114,691,941	130,683,169	151,840,843	370,810,031	410,862,655	791,646,887	300,572,573	437,156,307
Clarke	148,204,021	1,264,046	4,461,857	8,305,615	8,399,376	8,794,993	9,097,086	18,388,140	18,546,914	27,208,752	7,206,315	36,530,927
Craig	36,970,094	499,745	1,850,301	3,214,692	3,654,826	4,093,902	3,890,106	8,413,868	5,487,995	4,185,871	697,183	981,605
Culpeper	287,961,840	3,554,916	11,242,004	17,676,322	21,430,610	22,552,651	21,768,364	44,736,615	40,798,800	54,180,352	16,711,474	33,309,732
Cumberland	55,545,164	989,915	4,176,344	6,253,875	5,934,720	5,751,550	4,903,963	8,802,702	6,765,463	5,995,292	2,096,606	3,874,734
Dickenson	106,537,472	1,823,412	6,315,001	7,585,026	8,837,967	10,703,458	10,294,095	22,423,808	15,088,070	10,973,676	2,543,256	9,949,703
Dinwiddie	192,007,379	2,791,953	10,357,244	15,839,470	17,902,251	17,437,462	17,741,324	33,576,522	28,423,557	30,146,166	7,039,060	10,752,370
Essex	84,675,811	1,347,436	4,760,614	8,011,183	8,767,828	7,608,621	7,705,686	13,832,632	8,916,960	11,463,340	4,229,363	8,032,148
Fairfax	14,672,763,967	92,359,988	199,043,432	288,157,053	438,392,716	538,605,905	574,386,291	1,231,079,263	1,276,109,056	3,349,017,565	2,428,829,367	4,256,783,331
Fauquier	828,887,703	5,399,895	15,797,457	26,148,511	31,621,505	34,402,026	35,486,731	80,514,266	87,732,215	173,763,842	73,790,681	264,230,574
Floyd	92,505,989	1,246,760	5,347,862	8,254,209	9,602,688	10,604,986	10,671,302	19,577,011	11,590,719	9,386,335	2,215,594	4,008,523
Fluvanna	109,387,516	1,437,813	4,865,511	8,422,235	9,543,162	8,152,014	9,245,109	20,620,334	16,545,729	18,026,014	4,964,307	7,565,288
Franklin	356,161,908	4,611,398	18,786,680	32,814,888	32,740,959	32,317,466	35,861,303	64,367,269	44,346,012	45,960,861	12,695,550	31,659,522
Frederick	500,116,650	5,942,427	17,124,497	29,532,737	35,212,543	38,584,998	41,111,984	88,255,680	72,022,754	89,402,862	21,233,723	61,692,445
Giles	148,206,418	2,156,080	7,522,908	10,709,556	13,505,424	17,994,807	17,271,839	27,559,743	21,177,165	19,310,939	4,048,892	6,949,065
Gloucester	301,109,944	3,862,079	11,826,981	17,012,077	19,179,276	22,801,611	25,578,577	51,834,747	44,673,379	57,195,920	15,785,755	31,359,542
Goochland	226,048,194	1,793,140	5,057,161	9,062,872	9,955,274	10,452,729	9,633,355	20,974,851	21,083,021	28,833,970	12,119,974	97,081,847
Grayson	110,422,078	2,252,704	8,492,922	14,084,724	14,005,940	14,828,155	13,934,829	20,195,516	8,665,305	6,622,421	1,577,159	5,762,403
Greene	97,193,632	1,184,170	3,611,727	6,486,134	8,949,833	8,079,659	8,041,643	21,455,266	16,252,888	14,330,444	3,565,420	5,236,448
Greensville	68,270,386	1,595,618	5,167,250	7,440,326	7,563,997	8,619,026	7,560,024	13,198,688	7,974,751	5,546,166	978,842	2,625,698
Halifax	214,531,262	3,725,201	13,875,922	23,890,930	25,110,910	22,359,659	23,186,576	44,130,624	25,881,658	20,158,361	3,709,036	8,502,385
Hanover	863,946,665	7,905,159	22,049,005	38,599,715	44,321,338	44,393,056	48,119,587	115,510,044	129,190,656	221,630,217	68,975,313	123,252,575
Henrico	2,854,284,826	22,496,845	66,629,497	117,185,362	157,710,918	174,054,978	183,468,452	367,317,184	345,126,384	595,553,865	225,777,949	598,963,392
Henry	569,916,570	9,145,057	31,907,811	64,101,127	59,831,676	51,628,287	62,652,382	102,908,842	64,133,512	65,476,495	15,034,310	43,097,071
Highland	20,313,327	272,981	1,295,941	2,157,636	2,309,098	2,429,972	1,881,806	3,439,760	2,316,167	1,979,758	373,246	1,856,962
Isle of Wight	265,281,238	3,382,502	9,919,552	16,070,580	20,513,410	20,280,433	22,967,393	44,798,082	44,377,497	52,412,514	12,630,038	17,929,237
James City	456,797,300	5,193,341	14,097,143	19,656,752	21,939,048	23,904,388	26,091,941	49,290,719	51,747,167	97,879,414	50,936,527	96,060,860
King George	146,986,295	1,710,518	5,154,428	7,793,904	10,157,805	10,259,557	10,266,154	21,041,898	20,320,159	33,147,573	12,405,440	14,728,859
King & Queen	56,470,845	981,790	3,169,068	5,599,838	5,201,336	4,640,292	5,324,783	8,596,937	7,045,733	10,848,554	2,358,382	2,704,132
King William	112,391,227	1,413,849	4,788,498	7,726,426	7,760,101	6,983,900	7,669,858	17,805,150	16,798,385	25,999,038	6,130,648	9,315,374
Lancaster	140,690,606	1,641,299	6,013,671	7,674,745	8,585,665	9,460,140	9,152,075	16,368,179	11,541,953	18,413,629	10,293,015	41,546,235
Lee	134,728,510	2,565,855	10,622,147	13,533,082	13,536,589	13,951,317	12,780,810	22,988,888	16,616,664	14,222,656	3,061,748	10,848,754
Loudoun	1,427,252,821	9,668,738	22,185,177	37,441,928	50,606,480	59,558,550	61,997,008	140,954,076	168,021,251	393,022,019	175,081,885	308,715,709
Louisa	172,951,254	2,647,999	9,449,535	15,168,208	14,189,461	15,882,314	15,115,008	30,964,757	23,715,431	26,676,231	5,831,115	13,311,195
Lunenburg	81,841,692	1,471,309	6,611,039	9,634,818	9,534,409	9,016,978	8,310,867	13,887,891	7,807,341	8,447,393	2,031,962	5,087,685
Madison	105,002,537	1,231,643	4,780,166	8,621,291	10,367,943	8,541,394	8,968,110	17,590,802	12,590,571	13,962,312	4,557,441	13,790,864
Mathews	87,948,994	933,846	3,634,177	5,891,178	5,505,118	7,035,906	8,159,564	13,589,870	11,454,953	14,983,158	4,570,469	12,190,755
Mecklenburg	241,394,024	4,425,164	17,299,983	25,847,810	28,541,773	25,069,340	21,314,194	39,276,838	24,912,584	24,812,352	8,319,115	21,574,871
Middlesex	86,145,774	1,140,919	4,211,644	6,272,986	7,417,878	6,721,796	6,879,711	12,145,118	9,838,106	13,733,281	4,787,991	12,996,344
Montgomery	606,686,115	11,380,201	30,974,485	41,366,989	46,014,109	50,992,067	49,514,894	91,386,455	76,781,504	106,360,039	46,126,048	55,789,324
Nelson	109,982,376	1,550,047	6,254,177	10,163,571	10,561,788	10,076,276	10,080,115	18,755,681	13,267,085	13,156,977	3,746,412	12,370,247
New Kent	129,633,484	1,296,599	3,647,142	6,171,849	7,295,866	6,858,937	8,557,012	19,259,255	20,274,469	35,497,265	10,607,068	10,168,022
Northampton	93,986,250	2,127,941	8,276,392	11,728,669	9,490,083	8,758,114	7,994,747	11,492,107	7,698,218	10,877,392	3,417,302	12,125,285
Northumberland	107,553,573	1,446,968	5,443,239	7,958,029	8,212,175	8,654,081	8,607,080	13,728,174	10,368,688	12,409,970	6,936,805	23,788,364
Nottoway	112,101,784	2,140,295	7,664,036	11,274,212	11,068,645	10,265,246	9,721,757	18,635,225	12,855,542	16,179,761	3,192,049	9,105,016
Orange	230,954,310	-2,708,564	9,733,125	17,312,859	19,300,014	16,622,279	18,413,871	39,577,351	31,061,494	38,025,235	10,828,618	27,370,900
Page	182,808,404	2,825,731	11,133,339	18,887,183	17,962,532	18,848,604	18,531,385	33,192,511	22,904,612	21,315,019	6,988,456	10,199,032
Patrick	142,636,354	1,898,216	7,771,655	15,551,898	15,888,167	15,197,176	16,664,281	29,114,438	15,070,050	11,483,921	2,549,974	11,446,578
Pittsylvania	473,185,716	7,103,807	27,157,113	46,854,065	48,735,916	43,289,855	47,979,409	93,117,575	65,972,391	62,117,113	11,928,114	18,930,358
Powhatan	160,957,406	1,637,905	4,934,094	7,978,483	9,472,406	10,013,920	10,553,162	24,184,801	24,598,459	32,571,999	10,728,937	24,283,242
Prince Edward	114,020,020	2,224,528	8,004,033	11,332,286	11,183,306	10,953,813	11,127,233	16,458,037	12,415,542	15,251,629	5,328,349	9,741,264
Prince George	225,483,931	2,864,306	8,806,570	12,625,718	14,320,313	14,458,904	15,344,501	36,419,699	34,629,760	50,813,606	13,565,387	21,637,167
Prince William	2,636,226,604	25,093,207	54,482,748	81,050,127	116,165,621	129,130,385	137,667,041	322,943,449	364,152,093	811,958,862	327,734,524	265,848,547
Pulaski	307,381,909	4,911,856	16,507,680	23,489,445	25,552,819	30,839,152	30,196,966	59,342,176	49,561,751	44,814,205	7,602,287	14,563,572
Rappahannock	107,145,601	804 822	2,632,683	4,287,383	5,469,584	4,989,807	5,998,721	11,184,592	9,369,779	13,789,979	4,663,817	43,954,434

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, and Number of Returns—Taxable Year 1988 by Locality

Virginia Adjusted Gross Income

Counties	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-$99,999	$100,000 and over
Richmond	$85,873,848	$1,530,728	$4,725,780	$6,746,515	$7,219,591	$6,558,142	$6,329,794	$13,628,969	$9,694,038	$11,285,299	$4,556,182	$13,598,810
Roanoke	1,055,174,867	10,624,876	29,905,044	49,440,394	52,669,097	59,442,858	66,013,070	151,935,025	139,892,091	225,048,329	68,464,198	201,739,885
Rockbridge	156,437,483	2,428,402	8,530,785	13,616,280	16,094,871	16,797,759	15,992,143	26,346,790	18,427,656	17,821,808	5,941,503	14,439,486
Rockingham	579,519,702	6,936,744	26,122,126	48,983,553	52,767,767	53,190,108	54,905,962	108,805,446	75,288,259	78,192,593	22,959,933	51,367,211
Russell	199,214,910	3,184,022	12,737,673	16,371,871	17,085,842	19,235,929	18,098,814	39,365,294	30,065,812	25,835,938	3,859,575	13,374,140
Scott	159,950,489	2,391,508	9,367,532	12,678,416	16,774,599	16,518,800	17,688,000	34,232,344	20,837,240	20,395,007	3,473,592	5,593,451
Shenandoah	301,899,712	4,082,038	14,748,800	25,566,265	29,619,962	28,000,859	30,957,183	54,862,819	37,074,047	36,063,468	10,469,733	30,454,538
Smyth	243,676,506	4,345,221	14,864,652	24,632,087	26,847,771	28,492,144	27,786,054	46,251,648	26,725,630	20,428,953	6,875,282	16,427,064
Southampton	141,452,865	2,308,337	7,294,712	10,713,101	12,239,363	12,321,507	12,492,826	23,673,034	20,872,261	27,460,971	4,843,126	7,233,627
Spotsylvania	614,059,549	6,416,140	17,177,563	25,996,223	34,497,680	39,703,314	43,727,870	97,028,767	99,460,757	147,709,543	40,782,197	61,559,495
Stafford	703,338,243	6,908,946	17,074,100	26,161,089	32,911,141	35,280,553	37,959,190	92,706,284	101,773,452	197,131,981	65,244,794	90,186,713
Surry	59,735,690	1,131,766	3,166,691	4,543,485	5,059,033	5,291,878	5,301,324	11,326,806	8,108,879	9,928,785	2,240,821	3,636,222
Sussex	90,419,382	1,869,181	6,324,445	8,645,492	8,597,726	8,734,371	8,583,539	13,979,657	9,506,733	11,136,758	3,221,664	9,819,816
Tazewell	368,277,809	4,811,480	18,842,002	25,890,285	28,308,886	30,194,532	30,981,381	62,450,503	52,160,975	52,222,732	13,862,494	48,552,539
Warren	263,736,739	3,481,034	11,115,472	17,856,619	22,858,886	22,502,504	24,094,605	51,809,446	39,395,062	42,385,885	10,620,754	17,616,472
Washington	397,287,920	5,746,961	21,612,360	31,321,331	36,117,508	37,932,947	37,893,084	62,628,425	44,528,438	51,260,321	15,540,099	52,706,446
Westmoreland	141,295,683	2,627,745	9,071,015	12,292,573	13,414,690	11,859,367	11,526,758	22,172,291	17,518,561	20,641,014	5,643,457	14,528,212
Wise	314,138,403	4,755,408	15,733,463	21,686,617	23,987,920	24,991,738	26,591,594	61,594,249	44,296,019	47,053,033	10,296,244	33,152,118
Wythe	205,863,769	3,923,164	13,622,250	19,568,034	21,275,572	22,205,981	20,183,533	37,698,910	26,633,772	23,585,242	6,951,595	10,215,716
York	465,058,790	6,294,949	14,043,587	20,499,702	21,664,327	24,355,399	24,581,418	54,743,087	60,684,170	125,123,622	46,516,894	66,551,635
Total Counties	**$49,322,682,786**	**$475,953,356**	**$1,410,040,938**	**$2,223,547,118**	**$2,687,294,240**	**$2,915,617,155**	**$3,065,051,211**	**$6,380,688,739**	**$5,721,850,460**	**$10,211,227,557**	**$4,956,655,702**	**$9,354,756,302**

Virginia Adjusted Gross Income

Cities	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-$99,999	$100,000 and over
Alexandria	$2,560,457,609	$15,291,444	$52,607,100	$88,511,144	$131,921,774	$162,551,210	$172,523,203	$308,091,850	$254,772,097	$425,981,578	$260,732,456	$687,473,753
Bedford	51,330,981	995,553	3,336,937	4,653,326	5,492,645	4,718,562	4,476,694	8,369,570	6,548,684	6,749,114	2,479,188	3,510,708
Bristol	243,320,239	5,441,870	20,196,334	27,072,285	29,850,401	24,867,796	22,248,757	36,108,070	25,257,084	24,819,595	6,689,753	20,768,294
Buena Vista	50,660,352	1,016,606	3,334,866	4,748,219	5,110,523	5,916,797	5,227,468	11,539,783	5,682,788	5,453,781	676,495	1,953,026
Charlottesville	466,735,135	7,152,534	24,079,504	37,507,694	38,396,812	34,668,519	31,385,358	56,719,964	44,669,523	68,140,895	28,571,559	95,442,773
Chesapeake	1,537,961,795	19,090,369	55,298,471	88,821,960	101,406,958	111,631,302	119,150,451	256,046,745	243,337,734	352,543,173	85,481,262	105,153,370
Clifton Forge	43,483,797	762,419	2,750,156	3,414,579	3,089,151	2,900,919	3,454,808	7,626,531	5,249,530	5,789,567	2,150,590	6,295,547
Colonial Hghts	208,058,135	2,491,945	7,226,667	12,103,010	14,404,768	14,438,482	15,852,627	32,084,256	30,710,698	49,601,818	12,678,291	16,465,573
Covington	61,379,880	1,118,138	4,016,568	5,616,704	4,882,686	5,735,222	6,253,735	13,178,478	10,154,367	7,825,173	735,884	1,862,925
Danville	508,410,668	8,847,393	31,528,031	51,281,707	48,394,564	40,536,134	39,485,143	77,246,420	58,123,366	68,473,676	19,069,394	65,424,840
Emporia	48,199,352	1,121,419	3,585,952	4,636,203	5,649,883	5,081,033	4,084,852	6,878,848	4,984,811	6,295,423	1,481,266	4,399,662
Fairfax	275,604,965	2,152,197	4,954,235	7,900,075	12,070,122	13,900,797	14,813,116	27,704,635	26,815,069	59,024,023	37,150,829	69,119,867
Falls Church	447,024,405	3,775,508	11,855,208	20,018,883	26,154,865	29,090,734	29,716,227	54,779,758	42,866,854	90,506,423	49,315,934	89,004,011
Franklin	79,240,169	1,322,271	3,976,662	4,901,991	5,552,301	4,795,221	4,925,570	9,444,420	8,903,531	14,294,005	5,263,028	15,861,169
Fredericksburg	240,393,182	3,098,647	10,260,798	15,262,244	17,661,878	18,456,455	17,667,438	29,802,540	23,169,119	33,921,450	14,645,614	56,446,999
Galax	65,550,822	1,461,079	5,460,383	7,390,513	6,713,904	5,994,060	5,268,351	8,760,406	5,365,719	6,609,416	2,439,811	10,087,180
Hampton	1,203,184,921	19,445,875	56,651,559	82,032,520	94,492,406	106,392,158	112,623,455	212,882,577	174,162,495	219,830,861	51,193,992	73,477,023
Harrisonburg	264,345,611	4,017,573	12,366,930	19,180,770	20,454,568	20,989,022	19,948,242	35,015,687	27,517,292	40,290,415	15,079,062	49,486,050
Hopewell	218,495,254	3,496,955	11,869,009	17,030,264	19,056,962	18,590,150	21,827,886	42,928,799	31,177,203	37,949,800	6,609,783	7,958,443
Lexington	53,490,175	676,956	2,483,937	3,514,565	3,978,807	3,778,168	3,487,637	7,270,179	6,573,866	8,996,493	4,860,063	7,871,504
Lynchburg	682,535,916	10,138,037	34,365,087	49,303,034	49,975,414	50,377,605	48,201,753	96,740,592	75,985,287	102,806,806	38,318,421	126,323,880
Manassas	454,406,083	4,150,183	9,658,024	14,893,576	20,316,227	24,381,242	25,478,593	60,935,981	59,152,967	128,285,672	47,244,127	59,909,491
Manassas Park	62,338,422	690,947	1,789,673	3,474,559	4,970,724	5,034,032	5,510,674	14,257,243	13,275,733	11,598,186	1,244,610	492,041
Martinsville	195,255,759	2,693,163	9,721,206	17,813,899	17,744,178	12,971,682	12,495,141	23,011,723	14,930,593	23,536,488	11,510,144	48,827,542
Newport News	1,515,173,169	23,982,531	69,567,694	102,128,959	110,886,421	130,445,429	140,321,997	242,461,035	198,709,710	267,199,932	72,188,258	157,281,203
Norfolk	1,908,286,583	32,489,908	112,546,331	164,890,021	176,224,585	168,719,359	155,247,164	262,329,908	194,556,535	227,483,880	79,740,578	334,058,314
Norton	34,168,077	615,038	1,893,834	2,485,964	2,832,876	2,528,835	2,677,805	5,849,252	3,334,521	6,029,833	1,473,923	4,446,196
Petersburg	326,348,571	7,526,495	24,261,772	35,448,650	34,421,279	28,891,323	25,964,679	46,245,228	35,105,785	42,403,140	9,794,334	36,285,936
Poquoson	134,199,547	1,736,213	3,661,464	5,302,776	5,708,034	7,337,382	9,205,152	18,374,026	19,283,628	38,174,417	10,922,524	14,493,931
Portsmouth	899,122,970	14,834,906	49,111,465	78,823,500	85,530,969	91,606,062	87,266,785	155,631,286	116,781,416	127,751,345	30,078,886	61,706,350
Radford	107,257,189	1,809,208	4,878,340	6,568,509	7,031,640	8,918,445	8,372,568	16,100,123	12,962,109	20,353,134	7,920,892	12,342,221
Richmond	2,651,028,029	35,442,533	123,903,652	199,595,040	224,048,928	202,301,779	183,997,344	325,321,403	231,763,349	339,776,308	153,211,389	631,766,304
Roanoke	998,939,765	16,209,550	57,618,014	87,749,328	85,152,641	80,885,322	81,941,689	148,521,091	98,844,789	124,333,670	38,906,896	178,776,795
Salem	270,810,383	3,470,902	11,552,505	17,323,939	19,954,567	20,639,050	23,211,550	43,093,448	34,892,810	45,582,753	13,764,978	37,323,881
South Boston	67,518,170	1,038,782	3,560,083	5,932,674	5,842,416	5,513,647	5,112,613	8,810,706	6,061,828	10,213,038	3,935,357	11,497,026
Staunton	244,888,653	3,067,394	11,317,010	21,294,383	21,577,173	20,377,923	19,296,410	40,091,013	28,487,487	35,068,589	10,330,820	33,980,451
Suffolk	504,667,357	7,296,846	23,107,954	35,904,136	38,801,542	39,697,634	40,982,241	77,083,163	69,424,587	84,779,529	23,834,378	63,755,347
Virginia Beach	3,936,984,792	51,856,466	139,605,962	206,482,412	236,157,940	253,109,799	255,905,280	531,580,736	480,985,246	748,998,552	263,718,952	768,583,447
Waynesboro	263,965,317	2,977,015	9,580,287	15,932,476	18,510,319	17,138,513	16,624,527	32,761,816	24,862,197	35,955,493	11,560,841	78,061,833
Williamsburg	121,814,922	1,787,322	5,220,790	7,467,662	7,965,254	7,543,072	7,596,632	13,452,615	10,711,122	18,322,707	12,091,773	29,655,973
Winchester	274,519,586	3,829,215	11,684,142	17,731,918	21,470,712	20,752,260	22,295,958	35,270,183	26,501,082	35,537,756	12,971,515	66,474,845
Total Cities	**$24,281,556,707**	**$330,419,405**	**$1,046,444,546**	**$1,602,146,871**	**$1,789,859,817**	**$1,834,201,136**	**$1,832,127,573**	**$3,440,302,087**	**$2,792,594,591**	**$4,007,287,907**	**$1,462,067,850**	**$4,144,105,724**
Unassigned to Localities	**$1,667,353,883**	**$43,179,450**	**$102,262,391**	**$134,384,509**	**$137,545,195**	**$121,512,896**	**$108,697,906**	**$171,155,579**	**$122,191,993**	**$187,625,187**	**$91,232,287**	**$447,566,570**
Aggregate	**$75,271,593,376**	**$849,552,211**	**$2,558,747,875**	**$3,960,077,498**	**$4,614,699,252**	**$4,871,331,187**	**$5,005,876,690**	**$9,912,146,405**	**$8,636,637,052**	**$14,406,140,651**	**$6,509,955,758**	**$13,946,428,596**

Totals in Table 1.8 do not agree with totals in previous tables due to a minor variation in tabulations.

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, and Number of Returns—Taxable Year 1988 by Locality

	Exemptions		Deductions			Number of Returns				
Counties	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Accomack	29,322	$23,146,079	10,645	2,106	$42,855,804	12,751	7,081	2,086	312	3,272
Albemarle	52,555	41,406,091	14,338	9,022	143,197,173	23,360	11,308	3,784	475	7,793
Alleghany	12,448	9,868,591	3,890	1,272	18,502,157	5,162	2,090	1,269	73	1,730
Amelia	8,186	6,519,889	2,762	725	12,233,094	3,487	1,685	627	73	1,102
Amherst	25,074	19,939,457	7,967	2,839	40,039,489	10,806	5,023	1,760	161	3,862
Appomattox	11,741	9,317,560	3,911	1,041	17,309,643	4,952	2,213	856	86	1,797
Arlington	153,059	119,055,813	49,749	33,761	562,089,966	83,510	56,082	8,979	2,515	15,934
Augusta	50,533	40,114,693	15,891	5,780	82,973,710	21,671	9,247	3,783	408	8,233
Bath	5,300	4,201,997	1,983	357	7,940,782	2,340	1,088	421	52	779
Bedford	42,043	33,263,107	12,140	5,700	76,376,545	17,840	7,222	3,168	318	7,132
Bland	5,065	4,021,100	1,781	317	6,670,455	2,098	855	493	31	719
Botetourt	23,406	18,594,364	6,685	3,382	44,338,348	10,067	4,244	1,848	169	3,806
Brunswick	12,652	10,051,076	4,606	872	17,764,900	5,478	2,906	859	199	1,514
Buchanan	23,934	19,001,539	8,161	1,222	29,809,552	9,383	3,231	3,942	119	2,091
Buckingham	10,179	8,108,250	3,722	703	14,450,516	4,425	2,237	817	83	1,288
Campbell	43,618	34,564,992	14,040	4,910	75,189,154	18,950	8,648	3,153	344	6,805
Caroline	17,931	14,249,334	5,982	1,999	29,722,799	7,981	4,242	1,103	187	2,449
Carroll	21,838	17,354,759	8,078	1,399	29,429,609	9,477	3,760	1,571	251	3,895
Charles City	6,128	4,892,799	2,257	708	11,178,865	2,965	1,767	399	55	744
Charlotte	10,042	7,984,809	3,655	615	13,605,098	4,270	2,040	710	114	1,406
Chesterfield	193,480	152,080,703	38,580	42,201	488,172,932	80,781	35,673	13,510	1,480	30,118
Clarke	10,305	8,151,265	3,096	1,479	23,351,547	4,575	2,177	761	104	1,533
Craig	3,937	3,129,936	1,326	361	5,957,714	1,687	697	371	26	593
Culpeper	25,311	19,967,406	7,635	3,170	46,133,865	10,805	5,224	1,868	238	3,475
Cumberland	6,465	5,133,379	2,270	520	9,489,753	2,790	1,402	521	60	807
Dickenson	12,609	10,014,112	4,203	582	14,761,095	4,785	1,515	1,919	73	1,278
Dinwiddie	19,007	15,148,032	6,308	2,119	31,140,448	8,427	4,239	1,245	190	2,753
Essex	8,386	6,663,841	2,921	867	14,730,264	3,788	2,057	540	85	1,106
Fairfax	705,823	553,489,585	146,571	177,073	2,711,690,176	323,644	166,851	53,295	11,764	91,734
Fauquier	46,015	36,277,716	11,121	8,620	153,375,390	19,741	8,966	3,462	600	6,713
Floyd	10,221	8,136,975	3,219	1,127	14,451,365	4,346	1,768	857	69	1,652
Fluvanna	10,529	8,342,368	3,131	1,347	18,438,571	4,478	2,071	837	75	1,495
Franklin	35,476	28,199,753	12,185	3,304	55,820,412	15,489	6,891	2,375	333	5,890
Frederick	42,709	33,579,926	12,590	5,849	79,301,376	18,439	8,269	3,528	352	6,290
Giles	15,214	12,066,994	5,278	1,292	23,140,314	6,570	2,898	1,178	123	2,371
Gloucester	27,091	21,459,364	6,920	4,453	54,285,317	11,373	4,756	2,265	484	3,868
Goochland	12,195	9,699,931	3,502	1,957	30,499,706	5,459	2,592	818	99	1,950
Grayson	13,795	10,951,697	5,396	669	18,399,179	6,065	2,478	1,123	223	2,241
Greene	9,083	7,186,911	2,800	1,127	15,182,894	3,927	1,761	662	60	1,444
Greensville	8,481	6,727,704	3,062	660	12,102,354	3,722	1,963	536	236	987
Halifax	25,193	20,018,263	9,077	1,708	34,098,217	10,785	5,053	1,526	322	3,884
Hanover	61,431	48,751,363	15,315	11,375	134,023,534	26,690	12,018	4,003	419	10,250
Henrico	183,713	145,674,272	48,629	35,231	447,783,458	83,860	44,263	11,167	1,332	27,098
Henry	58,299	46,259,104	21,310	5,675	93,627,318	26,985	13,057	3,260	1,479	9,189
Highland	2,312	1,836,106	789	168	3,471,458	957	366	225	22	344
Isle of Wight	23,847	18,952,039	6,858	3,471	44,751,591	10,329	4,816	1,873	570	3,070
James City	31,722	24,799,104	8,288	5,718	78,771,061	14,006	6,923	1,993	424	4,666
King George	12,161	9,578,062	3,555	1,678	21,798,565	5,233	2,539	860	230	1,604
King & Queen	5,776	4,613,577	1,957	613	9,387,227	2,570	1,361	392	49	768
King William	9,983	7,929,941	2,905	1,402	18,044,842	4,307	2,100	657	91	1,459
Lancaster	10,976	8,691,530	3,232	1,372	21,689,904	4,604	2,186	800	86	1,532
Lee	17,232	13,610,509	5,828	1,019	21,708,373	6,847	2,590	2,094	182	1,981
Loudoun	79,762	62,218,066	17,162	18,028	261,432,177	35,190	16,771	5,935	856	11,628
Louisa	17,236	13,720,292	5,803	1,780	28,114,028	7,583	3,734	1,397	157	2,295
Lunenburg	10,074	8,019,272	3,631	597	13,404,045	4,228	1,991	654	132	1,451
Madison	9,883	7,830,244	3,311	900	15,537,447	4,211	1,940	735	83	1,453
Mathews	7,880	6,260,527	2,336	942	14,214,088	3,278	1,391	621	65	1,201
Mecklenburg	27,184	21,561,083	9,965	1,966	39,146,100	11,931	5,883	1,783	617	3,648
Middlesex	7,940	6,292,564	2,463	938	14,247,080	3,401	1,504	640	82	1,175
Montgomery	54,126	41,989,788	18,424	7,110	102,012,753	25,534	12,979	3,951	680	7,924
Nelson	10,967	8,725,000	3,859	979	18,647,062	4,838	2,369	833	88	1,548
New Kent	9,977	7,936,025	2,530	1,780	21,123,029	4,310	1,830	703	78	1,699
Northampton	11,355	9,004,259	4,198	704	16,169,391	4,902	2,742	743	121	1,296
Northumberland	9,982	7,939,491	3,118	1,004	16,277,977	4,122	1,867	771	76	1,408
Nottoway	12,474	9,916,750	4,356	1,049	18,255,894	5,405	2,727	856	125	1,697
Orange	20,703	16,409,565	6,542	2,426	37,044,686	8,968	4,335	1,491	197	2,945
Page	19,677	15,626,366	7,049	1,584	29,013,480	8,633	4,062	1,589	167	2,815
Patrick	15,148	11,997,213	5,519	1,131	21,246,628	6,350	2,649	934	402	2,665
Pittsylvania	51,341	40,862,361	17,399	4,656	76,212,016	22,055	9,974	3,808	545	7,728
Powhatan	12,330	9,785,161	3,284	2,051	25,630,619	5,335	2,317	1,011	95	1,912
Prince Edward	12,541	9,946,872	4,430	1,056	19,507,722	5,486	2,941	817	132	1,596
Prince George	18,716	14,665,663	5,321	2,988	36,439,752	8,309	3,744	1,309	614	2,642
Prince William	175,804	137,975,213	38,218	38,902	520,426,800	77,120	36,220	13,420	4,320	23,160
Pulaski	31,159	24,773,673	10,652	3,046	47,742,242	13,698	6,370	2,193	232	4,903
Rappahannock	6,137	4,876,060	1,843	820	14,477,682	2,663	1,194	530	62	877

Table 1.8, continued

Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, and Number of Returns—Taxable Year 1988 by Locality

	Exemptions		Deductions			Number of Returns				
Counties	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Richmond	8,170	$6,477,026	2,715	889	$14,216,951	3,604	1,867	583	83	1,071
Roanoke	75,878	59,806,342	19,336	13,788	175,948,440	33,124	15,097	5,184	529	12,314
Rockbridge	16,194	12,843,460	5,672	1,389	25,694,374	7,061	3,192	1,361	112	2,396
Rockingham	55,807	44,222,255	18,473	5,710	91,096,326	24,183	10,887	3,910	465	8,921
Russell	22,875	18,168,095	7,844	1,270	28,463,625	9,114	3,163	3,140	107	2,704
Scott	17,978	14,266,004	6,493	921	22,296,992	7,414	2,611	2,312	253	2,238
Shenandoah	28,939	22,991,301	10,087	2,843	49,218,132	12,930	6,147	2,170	259	4,354
Smyth	28,000	22,199,453	10,177	1,779	37,979,741	11,956	5,033	2,303	242	4,378
Southampton	14,548	11,552,442	4,607	1,583	22,637,516	6,190	2,926	1,037	234	1,993
Spotsylvania	49,280	38,750,790	11,714	8,776	106,187,751	20,490	8,959	4,122	591	6,818
Stafford	50,905	39,945,933	11,468	9,930	123,383,260	21,398	9,176	3,594	989	7,639
Surry	6,134	4,828,702	2,002	669	10,281,087	2,671	1,374	433	123	741
Sussex	9,660	7,689,720	3,584	797	15,554,617	4,381	2,515	608	127	1,131
Tazewell	37,490	29,659,095	11,874	3,016	52,863,922	14,890	5,491	4,380	301	4,718
Warren	24,403	19,285,688	7,597	3,151	43,606,731	10,748	5,198	1,892	224	3,434
Washington	39,421	31,051,977	13,314	3,529	59,263,591	16,843	6,561	3,806	815	5,661
Westmoreland	14,648	11,624,189	4,950	1,456	23,659,815	6,406	3,407	1,114	155	1,730
Wise	33,192	26,273,050	10,584	2,515	44,334,648	13,099	4,869	4,111	373	3,746
Wythe	23,316	18,485,911	8,293	1,831	34,387,091	10,124	4,541	1,887	219	3,477
York	34,174	26,875,604	8,801	6,353	81,242,175	15,154	6,904	2,272	1,066	4,912
Total Counties	**3,447,239**	**$2,718,108,212**	**953,098**	**575,569**	**$8,493,897,362**	**1,528,667**	**739,941**	**259,092**	**45,098**	**484,536**

	Exemptions		Deductions			Number of Returns				
Cities	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Alexandria	124,548	$96,945,126	41,294	27,353	$414,764,035	68,647	47,019	7,268	2,463	11,897
Bedford	5,315	4,198,837	1,959	486	8,542,075	2,445	1,349	261	68	767
Bristol	25,165	18,859,090	10,289	3,083	37,023,811	13,372	5,269	1,582	4,299	2,222
Buena Vista	5,630	4,470,883	2,083	464	8,509,243	2,547	1,274	403	50	820
Charlottesville	35,690	27,652,592	13,644	4,756	76,462,023	18,400	11,833	1,739	562	4,266
Chesapeake	133,800	105,345,761	32,793	24,606	300,298,567	57,399	26,352	9,244	3,416	18,387
Clifton Forge	4,294	3,398,615	1,490	397	6,772,758	1,887	950	392	50	495
Colonial Heights	16,974	13,418,923	4,781	2,839	33,293,450	7,620	3,686	1,335	238	2,361
Covington	6,682	5,315,741	2,426	498	9,366,726	2,924	1,438	576	49	861
Danville	49,558	39,244,560	17,835	5,226	82,110,681	23,061	12,230	2,800	1,727	6,304
Emporia	5,399	4,261,113	1,971	488	8,651,765	2,459	1,390	304	162	603
Fairfax	14,089	11,086,262	3,928	3,120	44,186,231	7,048	4,054	939	242	1,813
Falls Church	27,406	21,337,680	8,233	5,337	79,508,330	13,570	8,442	1,726	430	2,972
Franklin	6,703	5,289,562	2,155	864	12,884,257	3,019	1,666	405	105	843
Fredericksburg	17,516	13,503,431	6,341	2,283	36,162,065	8,624	5,192	1,034	352	2,046
Galax	7,080	5,529,927	2,731	574	10,825,527	3,305	1,580	446	253	1,026
Hampton	107,889	84,763,789	32,800	17,815	222,717,957	50,615	26,426	7,676	3,585	12,928
Harrisonburg	21,116	16,386,752	7,560	2,697	43,188,042	10,257	5,797	1,169	255	3,036
Hopewell	21,551	16,989,442	7,139	2,577	35,310,762	9,716	5,134	1,429	373	2,780
Lexington	4,460	3,478,154	1,416	604	8,829,915	2,020	1,074	257	48	641
Lynchburg	58,373	45,853,358	19,132	7,438	114,768,397	26,570	14,850	3,594	620	7,506
Manassas	29,686	23,163,798	7,197	6,113	86,163,323	13,513	6,850	2,251	344	3,865
Manassas Park	5,352	4,249,220	1,448	962	11,422,717	2,410	1,301	356	46	707
Martinsville	16,139	12,753,327	5,721	1,872	33,199,818	7,593	4,404	885	345	1,959
Newport News	131,645	103,253,986	41,385	20,191	272,065,348	61,576	32,595	8,262	4,735	15,984
Norfolk	170,617	134,374,611	59,147	22,499	352,374,771	81,646	47,668	11,372	6,650	15,956
Norton	3,505	2,767,786	1,192	290	4,907,297	1,482	680	387	43	372
Petersburg	33,809	26,807,278	12,722	3,690	61,399,264	16,412	10,858	1,806	653	3,095
Poquoson	10,351	8,167,570	2,374	2,052	24,419,653	4,426	1,869	705	237	1,615
Portsmouth	91,089	72,342,759	28,094	12,516	167,411,573	40,619	22,533	5,901	2,195	9,981
Radford	9,229	7,237,656	3,101	1,147	16,656,000	4,248	2,267	526	78	1,377
Richmond	192,598	152,388,501	70,489	28,429	461,493,838	98,918	68,303	9,750	2,544	18,321
Roanoke	88,075	69,929,950	31,185	10,989	171,943,454	42,174	24,806	5,673	915	10,780
Salem	22,620	17,910,930	7,016	3,263	45,008,609	10,279	5,145	1,372	181	3,581
South Boston	6,397	5,055,137	2,162	630	10,475,097	2,792	1,491	332	76	893
Staunton	21,564	17,064,664	7,279	2,611	38,390,357	9,890	5,136	1,223	257	3,274
Suffolk	46,394	36,857,749	13,628	6,509	88,800,136	20,137	10,259	2,898	925	6,055
Virginia Beach	287,495	223,879,298	74,366	59,945	769,242,668	134,311	64,088	20,076	14,948	35,199
Waynesboro	18,978	14,936,359	6,231	2,248	33,996,138	8,479	4,283	1,292	184	2,720
Williamsburg	8,569	6,548,074	3,023	1,300	20,664,067	4,323	2,623	455	153	1,092
Winchester	21,316	16,749,884	7,648	2,389	41,501,268	10,037	5,715	1,292	274	2,756
Total Cities	**1,914,666**	**$1,503,768,135**	**607,488**	**303,150**	**$4,382,712,813**	**916,558**	**509,879**	**121,393**	**55,130**	**224,156**
Unassigned to Localities	**140,690**	**$77,451,667**	**47,805**	**29,844**	**$333,383,096**	**77,449**	**35,648**	**15,855**	**17,674**	**8,290**
Aggregate	**5,502,595**	**$4,299,328,014**	**1,608,311**	**908,363**	**$13,129,992,471**	**2,516,674**	**1,285,468**	**396,340**	**117,902**	**716,972**

Table 1.9

Total Net Taxable Income, Total Income Tax Paid and Total Amount Taxed at each Tax Rate—Taxable Year 1988—by Locality

Counties	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Accomack	$180,891,107	$38,277,915	$21,673,513	$64,057,432	$56,882,247	$7,889,364	$765,558	$650,205	$3,202,872	$3,270,729
Albemarle	682,635,077	81,761,592	50,303,947	192,485,309	358,084,229	33,358,458	1,635,232	1,509,118	9,624,265	20,589,843
Alleghany	98,363,288	17,242,479	10,184,687	35,779,913	35,156,209	4,460,869	344,850	305,541	1,788,996	2,021,482
Amelia	57,012,275	11,541,519	6,887,403	22,806,972	15,776,381	2,484,943	230,830	206,622	1,140,349	907,142
Amherst	192,564,070	37,747,808	22,514,137	77,777,033	54,525,092	8,454,425	754,956	675,424	3,888,852	3,135,193
Appomattox	82,566,602	16,728,131	9,865,596	32,981,657	22,991,218	3,601,609	334,563	295,968	1,649,083	1,321,995
Arlington	2,552,871,916	271,417,765	170,866,044	709,243,617	1,401,344,490	126,593,825	5,428,355	5,125,981	35,462,181	80,577,308
Augusta	406,963,395	77,623,043	46,747,421	163,111,749	119,481,182	17,980,639	1,552,461	1,402,423	8,155,587	6,870,168
Bath	38,736,994	7,962,179	4,730,033	14,507,006	11,537,776	1,689,917	159,244	141,901	725,350	663,422
Bedford	379,472,500	64,584,460	38,629,268	136,138,191	140,120,581	17,314,410	1,291,689	1,158,878	6,806,910	8,056,933
Bland	32,516,915	7,021,329	4,164,658	13,877,788	7,453,140	1,387,812	140,427	124,940	693,889	428,556
Botetourt	202,823,640	35,631,319	21,537,199	77,184,769	68,470,353	9,155,025	712,626	646,116	3,859,238	3,937,045
Brunswick	78,664,348	17,416,314	9,993,114	29,636,562	21,618,358	3,373,003	348,326	299,793	1,481,828	1,243,056
Buchanan	176,980,265	27,619,153	16,210,283	58,155,133	74,995,696	8,258,701	552,383	486,308	2,907,757	4,312,253
Buckingham	61,116,556	14,082,205	8,182,518	24,509,295	14,342,538	2,577,281	281,644	245,476	1,225,465	824,696
Campbell	449,476,012	66,229,554	39,643,286	137,840,905	205,762,267	21,237,265	1,324,591	1,189,299	6,892,045	11,831,330
Caroline	140,452,691	26,463,270	15,838,274	54,411,465	43,739,682	6,240,018	529,265	475,148	2,720,573	2,515,032
Carroll	139,093,244	34,450,858	20,254,733	59,877,614	24,510,039	5,699,867	689,017	607,642	2,993,881	1,409,327
Charles City	51,412,434	9,408,529	5,655,485	19,648,358	16,700,062	2,300,508	188,171	169,665	982,418	960,254
Charlotte	60,430,128	14,121,034	8,065,194	23,462,635	14,781,265	2,547,432	282,421	241,956	1,173,132	849,923
Chesterfield	2,225,135,932	291,958,040	181,080,069	728,737,912	1,023,359,911	106,551,654	5,839,161	5,432,402	36,436,896	58,843,195
Clarke	116,840,380	15,920,605	9,640,437	35,038,886	56,240,452	5,593,395	318,412	289,213	1,751,944	3,233,826
Craig	27,925,481	5,884,044	3,524,672	11,898,028	6,618,737	1,198,899	117,681	105,740	594,901	380,577
Culpeper	221,933,488	36,638,621	22,002,214	79,259,083	84,033,570	10,187,722	732,772	660,066	3,962,954	4,831,930
Cumberland	40,971,488	8,862,608	5,098,758	15,842,101	11,168,021	1,764,481	177,252	152,963	792,105	642,161
Dickensen	82,319,607	14,448,773	8,370,818	28,462,225	31,037,791	3,747,884	288,975	251,125	1,423,111	1,784,673
Dinwiddie	145,485,867	28,565,637	16,992,363	57,246,895	42,680,972	6,397,585	571,313	509,771	2,862,345	2,454,156
Essex	63,374,326	12,332,573	7,293,372	23,763,175	19,985,206	2,802,760	246,651	218,801	1,188,159	1,149,149
Fairfax	11,393,376,668	1,100,878,352	690,970,102	2,934,248,621	6,667,279,593	572,827,678	22,017,567	20,729,103	146,712,431	383,368,577
Fauquier	647,309,238	69,743,496	42,923,056	168,318,225	366,324,461	32,162,130	1,394,870	1,287,692	8,415,911	21,063,657
Floyd	70,061,146	15,264,983	8,994,812	29,011,837	16,789,514	2,991,133	305,300	269,844	1,450,592	965,397
Fluvanna	82,486,864	15,365,612	9,282,267	32,538,083	25,300,902	3,667,486	307,312	278,468	1,626,904	1,454,802
Franklin	272,366,952	55,199,493	32,772,489	105,095,602	79,299,368	11,901,659	1,103,990	983,175	5,254,780	4,559,714
Frederick	386,616,048	63,416,039	38,391,440	139,930,131	144,878,438	17,747,081	1,268,321	1,151,743	6,996,507	8,330,510
Giles	113,141,516	23,003,060	13,592,403	47,804,838	28,741,215	4,910,695	460,061	407,772	2,390,242	1,652,620
Gloucester	225,676,127	38,329,547	22,876,477	82,316,917	82,153,186	10,292,539	766,591	686,294	4,115,846	4,723,808
Goochland	186,017,216	19,136,978	11,615,682	43,239,779	112,024,777	9,334,624	382,740	348,470	2,161,989	6,441,425
Grayson	81,501,815	20,604,304	12,064,060	33,434,291	15,399,220	3,331,176	412,086	361,920	1,671,715	885,455
Greene	74,568,745	14,046,294	8,601,032	31,254,594	20,666,825	3,290,029	280,926	258,031	1,562,730	1,188,342
Greensville	49,642,241	11,442,756	6,628,681	20,782,037	10,788,767	2,087,171	228,855	198,860	1,039,102	620,354
Halifax	159,842,944	37,080,378	21,775,158	68,306,513	32,680,895	6,689,340	741,608	653,255	3,415,326	1,879,151
Hanover	678,774,191	97,108,169	59,567,218	231,186,005	290,912,799	32,015,966	1,942,163	1,787,017	11,559,300	16,727,486
Henrico	2,253,618,762	292,954,005	180,699,845	708,070,423	1,071,894,489	108,317,529	5,859,080	5,420,945	35,403,521	61,633,933
Henry	429,207,088	92,981,978	55,453,998	171,629,030	109,142,082	18,380,382	1,859,640	1,663,620	8,581,452	6,275,670
Highland	15,049,992	3,270,988	1,860,474	5,473,236	4,445,294	650,500	65,420	55,814	273,662	255,604
Isle of Wight	201,510,972	34,302,698	20,642,472	76,391,177	70,174,625	9,159,928	686,054	619,274	3,819,559	4,035,041
James City	353,620,961	47,400,422	28,558,181	105,935,824	171,726,534	16,975,820	948,008	856,745	5,296,791	9,874,276
King George	115,149,851	17,628,900	10,651,577	39,925,751	46,943,623	5,367,671	352,578	319,547	1,996,288	2,699,258
King & Queen	42,448,151	8,336,492	4,896,363	16,021,637	13,193,659	1,873,338	166,730	146,891	801,082	758,635
King William	86,326,886	14,706,785	8,771,118	31,232,404	31,616,579	3,936,843	294,136	263,134	1,561,620	1,817,953
Lancaster	111,135,286	15,240,960	8,895,389	30,090,935	56,908,002	5,348,438	304,819	266,862	1,504,547	3,272,210
Lee	100,234,019	20,963,559	11,821,915	36,005,998	31,442,547	4,382,174	419,271	354,657	1,800,300	1,807,946
Loudoun	1,101,271,976	124,641,699	78,147,406	324,637,994	573,844,877	54,065,236	2,492,834	2,344,422	16,231,900	32,996,080
Louisa	131,230,432	24,978,758	14,900,186	50,472,827	40,878,661	5,820,745	499,575	447,006	2,523,641	2,350,523
Lunenburg	60,238,134	13,304,745	8,188,702	23,192,057	14,652,630	2,531,885	284,095	245,661	1,159,603	842,526
Madison	81,430,986	14,681,914	8,728,151	29,453,624	28,567,297	3,670,784	293,638	261,845	1,472,681	1,642,620
Mathews	67,903,745	11,334,889	6,587,917	22,787,336	27,193,603	3,127,335	226,698	197,638	1,139,367	1,563,632
Mecklenburg	180,554,147	38,884,317	22,549,044	68,161,464	50,959,322	7,792,391	777,686	676,471	3,408,073	2,930,161
Middlesex	66,022,391	11,372,891	6,612,841	21,818,448	26,218,211	3,024,312	227,458	198,385	1,090,922	1,507,547
Montgomery	462,755,921	82,403,218	48,817,287	169,445,967	162,089,449	20,905,024	1,648,064	1,464,519	8,472,298	9,320,143
Nelson	82,864,086	16,215,573	9,616,538	31,465,710	25,566,265	3,656,153	324,311	288,496	1,573,286	1,470,060
New Kent	100,241,700	15,657,642	9,559,394	37,001,979	38,022,685	4,636,338	313,153	286,782	1,850,099	2,186,304
Northampton	68,834,171	14,630,539	8,131,360	23,112,788	22,959,484	3,012,361	292,611	243,941	1,155,639	1,320,170
Northumberland	83,654,308	13,681,400	7,910,509	25,260,378	36,802,021	3,890,078	273,628	237,315	1,263,019	2,116,116
Nottoway	84,208,774	17,405,907	10,034,824	31,475,899	25,292,144	3,677,256	348,118	301,045	1,573,795	1,454,298
Orange	177,306,913	30,781,345	18,437,082	63,755,730	64,332,756	8,055,659	615,627	553,112	3,187,787	3,699,133
Page	138,663,933	28,839,309	16,864,697	53,263,807	39,696,120	6,028,444	576,786	505,941	2,663,190	2,282,527
Patrick	109,143,010	24,303,940	14,507,040	44,912,991	25,419,039	4,628,535	486,079	435,211	2,245,650	1,461,595
Pittsylvania	355,743,676	76,342,044	45,519,109	146,050,216	87,832,307	15,245,283	1,526,841	1,365,573	7,302,511	5,050,358
Powhatan	125,330,642	18,772,910	11,450,975	43,127,994	51,978,763	5,864,166	375,458	343,529	2,156,400	2,988,779
Prince Edward	84,833,849	17,295,157	9,987,797	31,418,213	26,132,682	3,719,077	345,903	299,634	1,570,911	1,502,629
Prince George	174,612,251	28,023,863	16,910,893	62,883,386	66,794,109	8,052,634	560,477	507,327	3,144,169	3,840,661
Prince William	1,965,667,668	262,010,243	163,292,923	670,505,167	869,859,335	93,681,163	5,240,205	4,898,788	33,525,258	50,016,912
Pulaski	235,094,666	47,245,723	27,999,570	95,740,250	64,109,123	10,258,189	944,914	839,987	4,787,013	3,686,275
Rappahannock	88,032,981	9,013,521	5,425,891	19,671,606	53,921,963	4,427,140	180,270	162,777	983,580	3,100,513

Table 1.9, continued

Total Net Taxable Income, Total Income Tax Paid and Total Amount Taxed at each Tax Rate—Taxable Year 1988—by Locality

Counties	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Richmond	$64,514,616	$11,538,600	$6,735,772	$22,605,872	$23,634,372	$2,922,115	$230,772	$202,073	$1,130,294	$1,358,976
Roanoke	820,185,910	116,913,576	70,891,290	263,373,607	369,007,437	38,851,619	2,338,272	2,126,739	13,168,680	21,217,928
Rockbridge	118,363,572	23,871,065	14,150,186	45,661,493	34,680,828	5,179,150	477,421	424,506	2,283,075	1,994,148
Rockingham	444,346,528	85,472,550	51,203,915	173,028,622	134,641,441	19,638,882	1,709,451	1,536,117	8,651,431	7,741,883
Russell	153,267,546	28,912,627	16,655,393	55,069,915	52,629,611	6,857,614	578,253	499,662	2,753,496	3,026,203
Scott	123,737,817	24,303,316	14,103,583	48,320,422	37,010,496	5,453,298	486,066	423,107	2,416,021	2,128,104
Shenandoah	230,685,101	44,120,497	26,305,890	87,637,056	72,621,658	10,229,185	882,410	789,177	4,381,853	4,175,745
Smyth	183,892,032	40,815,357	24,125,033	74,720,387	44,231,255	7,819,374	816,307	723,751	3,736,019	2,543,297
Southampton	107,440,731	20,345,230	11,919,929	40,890,505	34,285,067	4,780,419	406,905	357,598	2,044,525	1,971,391
Spotsylvania	467,820,949	70,599,169	43,177,508	165,864,083	188,180,189	21,820,873	1,411,983	1,295,325	8,293,204	10,820,361
Stafford	537,924,001	75,252,115	46,130,645	181,402,296	235,138,745	25,479,560	1,505,042	1,383,925	9,070,115	13,520,478
Surry	44,679,904	8,430,033	5,022,829	17,116,226	14,110,816	1,986,469	168,601	150,685	855,811	811,372
Sussex	67,317,580	13,358,759	7,698,412	24,949,643	21,310,766	2,970,978	267,175	230,952	1,247,482	1,225,369
Tazewell	286,779,231	48,943,033	28,590,847	95,864,389	113,380,962	13,149,210	978,861	857,725	4,793,219	6,519,405
Warren	200,715,427	36,238,995	21,759,711	77,205,573	65,511,148	9,004,741	724,780	652,791	3,860,279	3,766,891
Washington	307,413,796	56,678,095	33,178,265	107,829,333	109,728,103	13,829,743	1,133,562	995,348	5,391,467	6,309,366
Westmoreland	105,990,714	19,899,319	11,573,113	37,445,935	37,072,347	4,749,136	397,986	347,193	1,872,297	2,131,660
Wise	244,920,161	41,164,224	23,973,913	83,945,047	95,836,977	11,250,379	823,284	719,217	4,197,252	5,510,626
Wythe	153,787,966	33,617,907	19,612,749	61,397,412	39,159,898	6,582,305	672,358	588,382	3,069,871	2,251,694
York	357,053,462	50,268,654	30,272,435	115,033,410	161,478,963	16,950,257	1,005,373	908,173	5,751,671	9,285,040
Total Counties	**$38,165,191,109**	**$5,213,812,273**	**$3,175,517,399**	**$11,984,962,653**	**$17,790,898,784**	**$1,821,766,576**	**$104,276,243**	**$95,265,519**	**$599,248,137**	**$1,022,976,677**

Cities	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Alexandria	$2,043,279,753	$217,145,910	$136,124,129	$557,965,180	$1,132,044,534	$101,417,462	$4,342,918	$4,083,724	$27,898,259	$65,092,561
Bedford	38,656,527	7,943,424	4,595,698	15,025,556	11,091,849	1,685,798	158,868	137,871	751,278	637,781
Bristol	187,063,542	38,899,435	22,166,352	69,949,586	56,048,169	8,163,229	777,989	664,991	3,497,479	3,222,770
Buena Vista	37,819,770	8,378,941	4,887,854	16,142,043	8,410,932	1,604,946	167,579	146,636	807,102	483,629
Charlottesville	362,350,228	56,809,520	33,691,563	116,260,107	155,589,038	16,906,312	1,136,190	1,010,747	5,813,005	8,946,370
Chesapeake	1,127,041,814	194,786,490	117,450,228	431,398,388	383,406,708	51,035,042	3,895,730	3,523,507	21,569,919	22,045,886
Clifton Forge	33,619,922	5,730,258	3,301,938	11,086,862	13,500,864	1,544,306	114,605	99,058	554,343	776,300
Colonial Heights	161,443,999	25,751,820	15,533,120	58,172,207	61,986,852	7,453,884	515,036	465,994	2,908,610	3,564,244
Covington	46,918,809	9,363,750	5,331,113	17,527,388	14,696,558	2,068,629	187,275	159,933	876,369	845,052
Danville	387,645,881	72,818,094	42,420,430	136,186,742	136,220,615	17,370,997	1,456,362	1,272,613	6,809,337	7,832,685
Emporia	35,507,935	7,312,740	4,242,131	13,457,483	10,495,581	1,549,889	146,255	127,264	672,874	603,496
Fairfax	220,400,623	23,363,742	14,560,264	59,609,285	122,867,332	10,949,419	467,275	436,808	2,980,464	7,064,872
Falls Church	344,877,043	43,428,444	26,852,493	104,475,794	170,120,312	16,679,852	868,569	805,575	5,223,790	9,781,918
Franklin	61,196,822	9,343,011	5,384,316	18,695,742	27,773,753	2,880,167	186,860	161,529	934,787	1,596,991
Fredericksburg	191,080,345	26,943,684	16,041,496	57,276,872	90,818,293	9,106,015	538,874	481,245	2,863,844	5,222,052
Galax	49,331,349	10,509,029	5,972,409	16,607,042	16,242,869	2,153,670	210,181	179,172	830,352	933,965
Hampton	892,996,575	160,354,438	95,876,204	344,205,835	292,560,098	40,115,873	3,207,089	2,876,286	17,210,292	16,822,206
Harrisonburg	204,968,223	33,306,363	19,744,430	67,474,986	84,442,444	9,487,650	666,127	592,333	3,373,749	4,855,441
Hopewell	165,943,075	31,668,409	18,604,054	64,745,060	50,925,552	7,356,962	633,368	558,122	3,237,253	2,928,219
Lexington	41,229,854	6,815,394	4,037,663	13,700,192	16,676,605	1,901,353	136,308	121,130	685,010	958,905
Lynchburg	525,942,526	85,124,238	49,971,578	170,000,155	220,846,555	24,400,317	1,702,485	1,499,147	8,500,008	12,698,677
Manassas	343,100,716	44,993,383	28,011,384	114,807,218	155,288,731	16,409,673	899,868	840,342	5,740,361	8,929,102
Manassas Park	46,270,583	8,299,955	5,144,783	19,958,698	12,867,147	2,058,138	165,999	154,343	997,935	739,861
Martinsville	149,481,606	24,108,267	14,227,304	45,232,506	65,913,529	6,960,637	482,165	426,819	2,261,625	3,790,028
Newport News	1,137,455,241	195,019,881	115,931,963	413,674,336	412,829,061	51,799,745	3,900,398	3,477,959	20,683,717	23,737,671
Norfolk	1,421,174,684	242,634,442	141,508,156	472,180,938	564,851,148	65,185,922	4,852,689	4,245,245	23,609,047	32,478,941
Norton	26,683,710	4,457,391	2,628,358	9,042,575	10,555,386	1,227,063	89,148	78,851	452,129	606,935
Petersburg	239,128,329	46,339,867	26,980,236	85,911,732	79,896,494	10,625,839	926,797	809,407	4,295,587	4,594,048
Poquoson	101,680,094	15,227,354	9,218,720	35,617,978	41,616,042	4,754,930	304,547	276,562	1,780,899	2,392,922
Portsmouth	658,632,295	126,993,886	74,885,170	255,151,138	201,602,101	29,136,111	2,539,878	2,246,555	12,757,557	11,592,121
Radford	83,440,901	13,952,069	8,247,361	30,051,668	31,189,803	3,822,459	279,041	247,421	1,502,583	1,793,414
Richmond	2,039,426,560	295,806,952	177,019,958	622,778,594	943,821,056	96,635,379	5,916,139	5,310,599	31,138,930	54,269,711
Roanoke	760,722,831	131,074,608	77,033,571	252,203,342	300,411,310	34,816,316	2,621,492	2,311,007	12,610,167	17,273,650
Salem	208,505,619	35,459,600	21,193,165	73,771,386	78,081,468	9,523,240	709,192	635,795	3,688,569	4,489,684
South Boston	52,094,919	9,136,075	5,336,467	17,214,087	20,408,290	2,376,997	182,722	160,094	860,704	1,173,477
Staunton	189,534,180	33,928,877	20,175,762	67,822,271	67,607,270	8,562,383	678,578	605,273	3,391,114	3,887,418
Suffolk	378,662,271	65,741,048	38,905,925	135,913,726	138,101,572	17,218,525	1,314,821	1,167,178	6,795,686	7,940,840
Virginia Beach	2,939,173,517	425,641,289	255,094,971	929,151,314	1,329,285,943	139,057,183	8,512,826	7,652,849	46,457,566	76,433,942
Waynesboro	215,082,224	28,566,773	16,994,526	57,946,156	111,574,769	10,394,028	571,335	509,836	2,897,308	6,415,549
Williamsburg	94,784,113	13,297,150	7,862,497	27,764,537	45,859,929	4,526,991	265,943	235,875	1,388,227	2,636,946
Winchester	216,840,754	32,007,115	19,064,548	66,653,363	99,115,728	10,243,900	640,142	571,936	3,332,668	5,699,154
Total Cities	**$18,461,189,762**	**$2,868,483,116**	**$1,712,254,288**	**$6,092,810,068**	**$7,787,642,290**	**$861,167,231**	**$57,369,663**	**$51,367,631**	**$304,640,503**	**$447,789,434**
Unassigned to Localities	**$1,308,960,427**	**$191,190,566**	**$109,780,845**	**$354,754,553**	**$653,234,463**	**$62,415,946**	**$3,823,811**	**$3,293,425**	**$17,737,728**	**$37,560,982**
Aggregate	**$57,935,341,298**	**$8,273,485,955**	**$4,997,552,532**	**$18,432,527,274**	**$26,231,775,537**	**$2,745,349,753**	**$165,469,717**	**$149,926,575**	**$921,626,368**	**$1,508,327,093**

Totals in Table 1.9 do not agree with totals in previous tables due to a minor variation in tabulations.

Table 2.1

Corporate Income Tax, Total Tax Assessed
Fiscal Years 1981-1990

Fiscal Years	Amount
1981	$219,508,071
1982	199,522,079
1983	184,381,371
1984	184,108,760
1985	231,833,829
1986	238,292,452
1987	261,945,995
1988	266,328,975
1989	312,916,241
1990	338,618,526

Figure 5

Corporate Income Tax
Total Tax Assessed — Fiscal Years 1981-1990

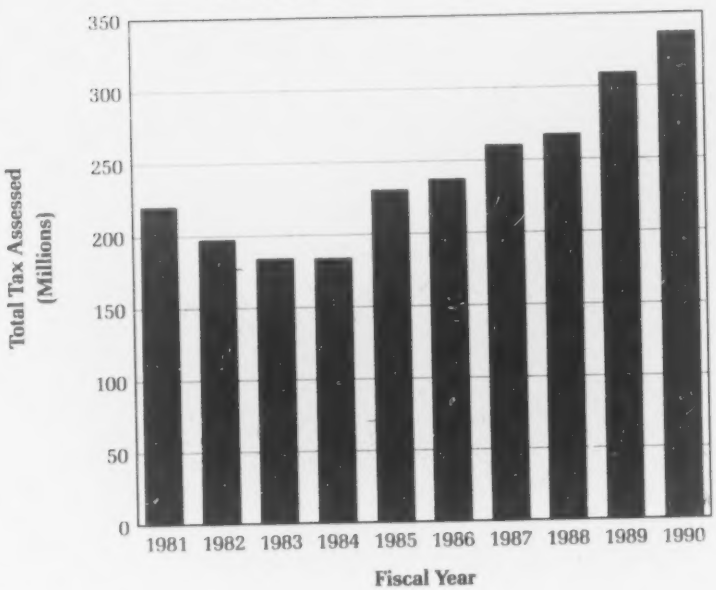


Table 2.2

Number of Corporate Returns, Taxable Income, and Tax Assessed—Fiscal Year 1990

Corporations Reporting Taxable Income From Virginia Sources	Number of Corporate Returns	Percent of Total	Taxable* Income	Percent of Total	Tax Assessed	Percent of Total
Up to $24,999	105,500	91.2%	$126,229,059	2.2%	$8,263,423	2.4%
$25,000 to $49,999	3,633	3.1%	131,117,634	2.3%	8,005,519	2.4%
$50,000 to $99,999	2,750	2.4%	192,221,346	3.4%	11,591,422	3.4%
$100,000 to $499,999	2,629	2.3%	554,802,240	9.8%	33,674,701	9.9%
$500,000 to $999,999	473	0.4%	334,711,020	5.9%	20,082,661	5.9%
$1,000,000 to $1,999,999	267	0.2%	364,920,532	6.4%	21,812,584	6.4%
$2,000,000 to $9,999,999	313	0.3%	1,278,340,573	22.5%	77,019,396	22.7%
$10,000,000 and over	85	0.1%	2,682,284,663	47.3%	160,937,080	47.5%
Total Before Adjustments	**115,650**	**100.0%**	**$5,664,627,067**	**99.9%**	**$341,386,786**	**100.8%**
Departmental Adjustments	**(6,704)**	**—**	**8,115,531**	**0.1%**	**(2,768,260)**	**-0.8%**
Totals	**115,650**	**100.0%**	**$5,672,742,598**	**100.0%**	**$338,618,526**	**100.0%**

**The taxable income in this column is the total of the incomes on each corporate return rather than net taxable income in each bracket. For example, the 3,633 returns in the second bracket have $131,117,634 in Virginia taxable income but only $40,292,634 falls between $25,000 and $50,000 while the remaining $90,825,000 falls in the first bracket.*

Figure 6

Number of Corporate Returns and Tax Assessed — Fiscal Year 1990

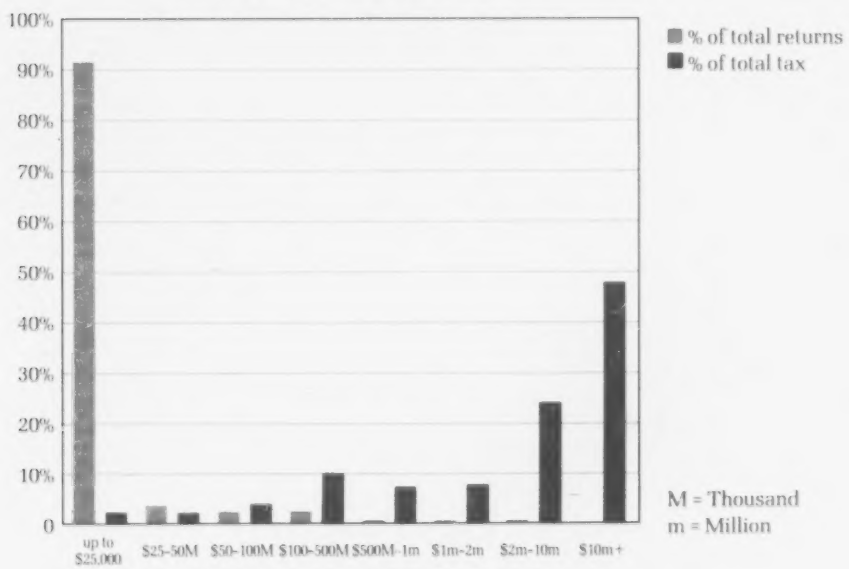


Table 2.3

Number of Corporate Returns, Taxable Income, and Tax Assessed
Fiscal Years 1981-1990

Corporations Reporting Income From Virginia Sources	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981
					Number of Corporate Returns					
Up to $24,999	105,500	91,619	77,319	73,503	61,813	42,100	40,841	40,377	40,018	37,776
$25,000 to $49,999	3,633	4,458	5,095	5,194	4,283	4,216	3,544	3,404	3,552	3,446
$50,000 to $99,999	2,750	3,475	3,882	4,086	3,316	3,140	2,591	2,536	2,644	2,702
$100,000 to $499,999	2,629	3,122	3,381	3,643	2,814	2,831	2,314	2,109	2,346	2,358
$500,000 to $999,999	473	516	531	519	449	429	337	340	371	398
$1,000,000 to $1,999,999	267	317	304	306	251	224	173	190	222	210
$2,000,000 to $9,999,999	313	281	270	265	182	193	157	159	181	189
$10,000,000 and over	85	74	50	50	51	36	30	30	32	35
Total before adjustments	**115,650**	**103,862**	**90,832**	**87,566**	**73,159**	**53,169**	**49,987**	**49,145**	**49,366**	**47,114**
Departmental adjustments	**(6,704)**	**(6,605)**	**(6,091)**	**(6,198)**	**(2,605)**	**(4,578)**	**(3,533)**	**(2,464)**	**(3,311)**	**(3,136)**
Total	**115,650**	**103,862**	**90,832**	**87,566**	**73,159**	**53,169**	**49,987**	**49,145**	**49,366**	**47,114**
					Taxable Income					
Up to $24,999	$126,229,059	$148,527,779	$166,265,812	$168,631,201	$139,682,440	$137,590,587	$122,299,047	$119,338,546	$120,759,277	$117,286,616
$25,000 to $49,999	131,117,634	160,631,811	182,466,740	187,039,142	153,692,270	150,600,791	125,353,544	121,669,271	126,328,609	123,789,963
$50,000 to $99,999	192,221,346	243,461,218	271,761,282	287,087,762	232,575,393	219,908,852	181,546,132	177,920,074	184,464,980	189,147,959
$100,000 to $499,999	554,802,240	649,069,318	688,270,109	754,394,059	574,517,656	575,963,492	471,742,752	434,008,765	475,544,502	488,896,563
$500,000 to $999,999	334,711,020	363,335,387	377,897,082	363,525,323	318,853,693	306,193,833	239,105,279	242,993,916	258,909,072	276,753,954
$1,000,000 to $1,999,999	364,920,532	442,387,654	419,946,771	418,167,210	349,955,341	312,240,575	237,061,585	266,906,837	304,585,754	285,377,931
$2,000,000 to $9,999,999	1,278,340,573	1,135,148,925	1,103,379,228	1,020,364,889	780,859,556	821,531,981	608,655,984	648,883,483	739,608,557	758,748,812
$10,000,000 and over	2,682,284,663	2,091,216,259	1,261,765,833	1,167,164,093	1,411,013,950	1,024,496,355	909,363,894	878,450,767	901,249,468	918,610,845
Total before adjustments	**$5,664,627,867**	**$5,233,778,351**	**$4,471,752,857**	**$4,366,373,679**	**$3,961,150,299**	**$3,548,526,466**	**$2,895,128,217**	**$2,890,171,659**	**$3,111,450,219**	**$3,158,612,643**
Departmental adjustments	**8,115,531**	**59,098,364**	**139,193,548**	**157,139,784**	**75,836,464**	**75,065,750**	**86,603,950**	**89,705,050**	**100,048,521**	**109,950,546**
Total	**$5,672,742,598**	**$5,292,876,715**	**$4,610,946,405**	**$4,523,513,463**	**$4,036,986,763**	**$3,623,592,216**	**$2,981,732,167**	**$2,979,876,709**	**$3,211,498,740**	**$3,268,563,189**
					Tax Assessed					
Up to $24,999	$8,263,423	$8,922,328	$9,975,754	$10,120,293	$8,382,555	$11,004,178	$8,363,004	$11,130,051	$9,424,336	$26,555,443
$25,000 to $49,999	8,005,519	10,065,974	10,964,448	11,222,351	9,228,801	9,149,798	7,592,619	7,420,315	7,679,910	7,527,390
$50,000 to $99,999	11,591,422	14,663,098	16,302,681	17,236,400	13,956,387	13,406,810	11,011,823	10,797,236	11,212,919	11,460,578
$100,000 to $499,999	33,674,701	38,954,540	41,598,492	45,291,258	34,485,336	36,371,435	30,283,310	26,520,470	28,764,587	29,583,820
$500,000 to $999,999	20,082,661	21,800,124	22,673,825	21,811,520	19,155,227	18,342,400	14,378,623	15,462,702	15,655,643	16,818,374
$1,000,000 to $1,999,999	21,812,584	26,481,192	25,202,331	25,000,033	21,007,781	25,209,567	14,163,206	16,188,365	19,046,924	17,400,680
$2,000,000 to $9,999,999	77,019,396	68,108,935	66,202,754	61,100,149	46,934,590	49,914,930	36,624,770	39,920,608	44,885,307	45,912,825
$10,000,000 and over	160,937,080	125,472,976	75,705,950	70,029,846	84,660,837	61,840,356	54,849,013	49,851,943	54,458,726	55,885,520
Total before adjustments	**$341,386,786**	**$314,469,167**	**$268,626,235**	**$261,901,851**	**$237,811,514**	**$225,239,474**	**$177,266,168**	**$177,291,690**	**$191,128,352**	**$211,144,630**
Departmental adjustments	**(2,768,260)**	**(1,552,926)**	**(2,297,260)**	**44,144**	**480,938**	**6,594,355**	**6,842,592**	**7,089,681**	**8,393,727**	**8,363,441**
Total	**$338,618,526**	**$312,916,241**	**$266,328,975**	**$261,945,995**	**$238,292,452**	**$231,833,829**	**$184,108,760**	**$184,381,371**	**$199,522,079**	**$219,508,071**

Table 3.1

State and Local Retail Sales and Use Tax
Fiscal Years 1981-1990

Fiscal Year Ending June 30	State Sales and Use Tax			Local Sales and Use Tax
	Sales Tax	Use Tax	Total	Total
1981	$603,651,234	$43,678,663	$647,329,897	$220,249,171
1982	628,351,527	44,419,735	672,771,262	231,364,839
1983	676,052,186	49,397,332	725,449,518	247,287,672
1984	771,180,995	55,629,260	826,810,255	276,271,526
1985	865,267,061	71,580,715	936,847,776	312,282,592
1986	941,684,718	84,686,395	1,026,371,113	342,123,704
1987	1,070,474,550	98,676,819	1,169,151,369*	389,717,123
1988	1,279,162,506	121,256,233	1,400,418,739**	411,012,136
1989	1,376,204,977	140,322,378	1,516,527,355***	445,096,868
1990	1,451,157,421	157,073,657	1,608,231,078****	472,023,633

*Includes $68,921,649 in Transportation Sales Tax.
**Includes $204,602,580 in Transportation Sales Tax.
***Includes $221,569,962 in Transportation Sales Tax.
****Includes $234,974,057 in Transportation Sales Tax.

Figure 7

State and Local Retail Sales and Use Tax
Collections in Billions — Fiscal Years 1981-1990

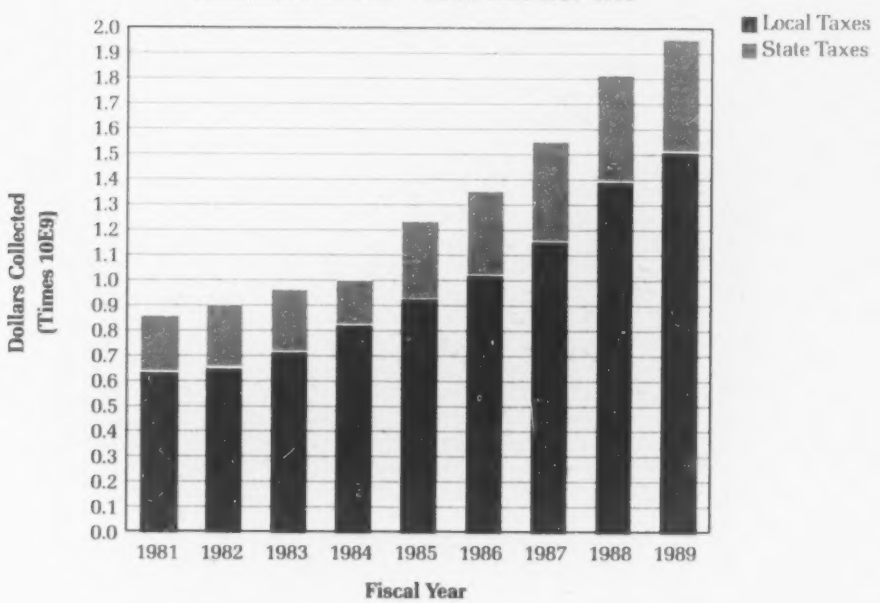


Table 3.2

Annual Sales by Business Classification Made During the Fiscal Year Ending June 30, 1990, as Reflected by Deposits of Sales Tax Revenue Made During the Period Beginning August 1, 1989, and Ending July 31, 1990

Many businesses fall into more than one class. For example, grocery stores sell many nonfood items; department stores, hotels etc., sell food. Therefore, the classifications reflect the principal business activity, as reported by dealers.

	Code	Taxable Sales
Apparel Group	01. Clothing — Men, women, children	$1,798,784,750
	02. Furriers	9,754,242
	03. Millinery	1,757,151
	04. Shoes — Men, women, children	517,458,883
	09. Other apparel (uniforms, formals, etc.)	51,992,365
	Sub-total	2,379,747,391
Automotive Group	10. Accessories, batteries, repair parts, tires, etc.	953,974,875
	11. Aircraft	23,144,584
	12. Boats, boat motors, boating accessories	44,909,032
	13. Motor vehicle dealers, motorcycle dealers	331,662,861
	14. Service stations, garages, auto repair shops, truck-stops (tractor parts and equipment)	830,830,196
	19. Other automotive (installation of windshield and other glass for cars, trailers, mobile homes, etc.)	151,117,496
	Sub-total	2,335,639,044
Food Group	20. Bakery products	76,255,331
	21. Candy and confections	26,909,562
	22. Dairy products	22,616,622
	23. Fruit stands, vegetable stands, roadside markets, rolling markets	42,868,293
	24. Groceries, meats, seafood — Chain	6,380,017,411
	25. Groceries, meats, seafood — Nonchain (including meat processing concerns, etc.)	2,034,673,202
	26. Private membership clubs	81,001,499
	27. Restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.	4,426,829,680
	28. Taverns, beer parlors, dance halls	3,867,216
	29. Other food	252,698,648
	Sub-total	13,347,737,464
Furniture, Home Furnishings and Equipment Group	30. Furniture, household (floor coverings, interior decorators, reupholstering dealers, etc.)	1,240,820,534
	31. Household appliances, appliance repairs	372,963,915
	32. Office furniture, business machines, and equipment	690,130,787
	33. Radios, televisions, musical instruments, repairs thereto	340,399,404
	39. Other furniture and household equipment (sewing machines, lawn mowers, repairs thereto)	200,010,519
	Sub-total	2,844,325,159
General Merchandise Group	40. Department stores, discount stores	$3,349,569,439
	41. Dry goods, variety stores, fabric and yarn, trading stamp redemption stores	1,451,647,479
	42. Drug stores, selling a variety of merchandise in addition to prescription drugs, wholesale drugs	735,231,310
	49. Other general merchandise (funeral directors, religious supplies, feed and seed stores, feed mills, advertising agencies, pet shops, horses, liquid embroidery, mail orders, cosmetics, door to door vendors)	936,218,688
	Sub-total	6,472,666,916

	Code	Taxable Sales
Lumber, Building Materials and Supply Group	50. Building materials (lumber, brick, tile, roofing, ready-mix concrete, stone, gravel, dirt, etc.)	2,359,053,155
	51. Cabinet shops, millwork, pre-cut lumber stock	276,891,501
	52. Electrical supplies	326,687,524
	53. Hardware supplies, locksmiths	689,286,141
	54. Paint, wallpaper, glass	226,629,353
	55. Plumbing, heating, refrigeration, air-conditioning, well drilling supplies	470,712,013
	59. Other building supplies	420,696,830
	Sub-total	4,769,956,517
Fuel Group	60. Fuel oil	199,995,768
	61. Bottled gas	53,363,719
	62. Wood	2,515,884
	69. Coal, other fuels	166,930,848
	Sub-total	422,806,219
Machinery, Equipment, and Supplies Group	70. Construction or road maintenance machinery, equipment, supplies	191,957,092
	71. Professional equipment, supplies (dental supplies, etc.)	86,096,537
	72. Service — Establishment equipment, supplies, (beauty supplies, welding supplies, snap-on tool dealers, etc.)	231,486,318
	79. Other machinery, equipment, supplies (electronic, communication, pollution control, signs, farm equipment, alarm systems, leasing and rental companies, etc.)	1,418,422,485
	Sub-total	1,927,962,432
Miscellaneous Group	80. Antiques	72,541,071
	81. Books, stationery (paper products, printing, office supplies, business forms, etc.)	805,618,264
	82. Cigar stores, newsstands	17,502,701
	83. Florists, nurserymen, garden supplies, fertilizer, Christmas tree dealers	325,921,838
	84. Gifts and novelties, art and curio shops, coin and stamp dealers, ceramics, fireworks	585,963,640
	85. Jewelry, luggage, leather goods	399,004,796
	86. Salvage, surplus, secondhand goods, pawnshops, flea markets	70,183,605
	87. Sporting goods, photographic supplies, hobby-shops, toy shops, firearms, photo studios, portraits, commercial photographs, gun repair shops, golf courses, bowling alleys, pool parlors, etc.	811,115,089
	88. Vending machine sales	100,076,933
	89. Retail sales and/or rentals of tangible personal property by shoe repair shops, beauty shops, business schools, music instructors, manufacturers' agents, wholesale merchandise brokers, optical companies, auctioneers and auction markets, manufacturers, banks, hearing aid companies, etc.	2,453,229,926
	90. Hotels, motels, tourist camps, etc.	1,624,484,102
	00. Other miscellaneous and unidentifiable	163,991,986
	Sub-total	7,429,633,951
	Total	**$41,930,475,093**

Table 3.3

Sales Tax Distribution—Fiscal Year 1990

Counties	Share of State Tax	Local 1%	Total
Accomack	$1,989,530.90	$1,740,291.51	$3,729,822.41
Albemarle	4,169,240.13	4,625,008.53	8,794,248.66
Alleghany	1,058,782.81	380,577.03	1,439,359.84
Amelia	767,201.33	243,677.55	1,010,878.88
Amherst	2,002,689.91	1,244,601.58	3,247,291.49
Appomattox	1,008,918.25	574,743.26	1,583,661.51
Arlington	7,605,138.35	16,999,400.69	24,604,539.04
Augusta	3,686,860.76	2,572,910.93	6,259,771.69
Bath	352,481.62	466,188.06	818,669.68
Bedford	3,254,449.11	910,956.25	4,165,405.36
Bland	463,782.99	92,034.85	555,817.84
Botetourt	1,843,155.70	784,835.25	2,627,990.95
Brunswick	1,256,779.68	462,328.77	1,719,108.45
Buchanan	3,220,193.97	1,433,846.22	4,654,040.19
Buckingham	948,062.33	284,660.57	1,232,722.90
Campbell	3,845,470.84	2,186,761.74	6,032,232.58
Caroline	1,561,420.61	560,852.65	2,122,273.26
Carroll	1,943,770.74	689,995.08	2,633,765.82
Charles City	419,723.68	107,637.62	527,361.30
Charlotte	1,032,602.71	278,667.58	1,311,270.29
Chesterfield	18,067,657.31	15,050,681.09	33,118,338.40
Clarke	798,105.56	305,335.78	1,103,441.34
Craig	329,275.73	73,844.69	403,120.42
Culpeper	1,827,943.87	2,040,199.59	3,868,143.46
Cumberland	799,628.89	193,863.81	993,492.70
Dickenson	1,626,739.87	471,595.50	2,098,335.37
Dinwiddie	1,417,010.30	520,458.53	1,937,468.83
Essex	691,243.81	840,068.90	1,531,312.71
Fairfax	59,005,265.80	74,009,745.34	133,015,011.14
Fauquier	3,593,553.86	2,923,324.43	6,516,878.29
Floyd	879,544.98	242,786.60	1,122,331.58
Fluvanna	864,170.04	209,242.62	1,073,412.66
Franklin	2,665,094.78	1,497,478.95	4,162,573.73
Frederick	3,315,668.73	2,781,943.37	6,097,612.10
Giles	1,268,266.13	718,566.60	1,986,832.73
Gloucester	2,431,272.89	1,288,405.46	3,719,678.35
Goochland	761,398.12	564,063.21	1,325,461.33
Grayson	1,188,031.25	243,531.92	1,431,563.17
Greene	850,029.53	237,441.85	1,087,471.38
Greensville	776,508.89	266,179.78	1,042,688.67
Halifax	2,488,335.07	1,124,428.13	3,612,763.20
Hanover	4,827,631.92	5,470,144.41	10,297,776.33
Henrico	14,452,606.71	25,335,463.62	39,788,070.33
Henry	4,409,406.11	2,586,650.75	6,996,056.86
Highland	159,878.79	53,773.76	213,652.55
Isle of Wight	$1,886,151.68	$1,086,205.28	$2,972,356.96
James City	2,332,139.11	3,430,371.51	5,762,510.62
King George	1,028,367.02	462,657.33	1,491,024.35
King & Queen	474,528.18	70,688.90	545,217.08
King William	799,319.38	507,412.04	1,306,731.42

Table 3.3, continued

Sales Tax Distribution—Fiscal Year 1990

Counties	Share of State Tax	Local 1%	Total
Lancaster	677,449.69	815,195.79	1,492,645.48
Lee	2,523,714.41	672,831.84	3,196,546.25
Loudoun	5,971,411.72	8,922,454.30	14,893,866.02
Louisa	1,639,889.52	645,612.19	2,305,501.71
Lunenburg	902,769.98	292,354.91	1,195,124.89
Madison	841,565.54	352,498.59	1,194,064.13
Mathews	530,959.11	235,001.75	765,960.86
Mecklenburg	2,292,745.88	1,747,460.96	4,040,206.84
Middlesex	499,919.54	339,330.97	839,250.51
Montgomery	4,053,972.54	4,456,448.89	8,510,421.43
Nelson	922,944.83	418,164.83	1,341,109.66
New Kent	949,521.03	268,001.33	1,217,522.36
Northampton	1,189,324.52	664,890.71	1,854,215.23
Northumberland	603,865.12	325,837.08	929,702.20
Nottoway	1,140,407.71	662,461.61	1,802,869.32
Orange	1,512,352.71	1,027,937.82	2,540,290.53
Page	1,479,866.89	948,436.68	2,428,303.57
Patrick	1,280,316.25	392,641.25	1,672,957.50
Pittsylvania	4,737,383.10	1,009,004.60	5,746,387.70
Powhatan	955,170.50	395,540.71	1,350,711.21
Prince Edward	1,198,053.78	1,264,076.62	2,462,130.40
Prince George	2,190,203.14	775,476.79	2,965,679.93
Prince William	18,851,526.86	16,563,403.88	35,414,930.74
Pulaski	2,750,927.09	1,806,958.42	4,557,885.51
Rappahannock	420,854.34	152,627.11	573,481.45
Richmond	515,363.71	743,814.75	1,259,178.46
Roanoke	5,987,175.63	4,890,594.52	10,877,770.15
Rockbridge	1,181,566.66	987,516.53	2,169,083.19
Rockingham	4,235,104.77	1,835,846.76	6,070,951.53
Russell	2,357,801.84	873,350.40	3,231,152.24
Scott	1,851,116.13	848,489.44	2,699,605.57
Shenandoah	2,117,054.02	1,576,867.80	3,693,921.82
Smyth	2,574,530.85	1,528,424.39	4,102,955.24
Southampton	1,389,675.02	266,608.31	1,656,283.33
Spotslyvania	4,464,904.85	4,797,944.93	9,262,849.78
Stafford	5,008,554.64	2,684,597.19	7,693,151.83
Surry	417,150.76	169,437.99	586,588.75
Sussex	925,951.57	374,211.57	1,300,163.14
Tazewell	3,922,908.80	2,870,719.40	6,793,628.20
Warren	1,935,768.79	1,526,675.95	3,462,444.74
Washington	3,841,176.15	2,145,373.70	5,986,549.85
Westmoreland	991,092.61	467,611.18	1,458,703.79
Wise	3,855,939.61	2,114,305.08	5,970,244.69
Wythe	2,074,476.07	1,621,397.35	3,695,873.42
York	3,756,978.31	2,632,839.19	6,389,817.50
Total Counties	**$291,986,437.32**	**$261,357,805.53**	**$553,344,242.85**

Table 3.3, continued

Sales Tax Distribution—Fiscal Year 1990

Cities	Share of State Tax	Local 1%	Total
Alexandria	$4,705,255.77	$12,829,490.20	$17,534,745.97
Bedford	390,563.38	714,510.80	1,105,074.18
Bristol	1,179,624.85	2,474,352.22	3,653,977.07
Buena Vista	507,279.26	290,737.30	798,016.56
Charlottesville	2,145,123.18	5,529,219.97	7,674,343.15
Chesapeake	12,206,397.75	9,452,030.94	21,658,428.69
Clifton Forge	306,713.42	247,901.19	554,614.61
Colonial Heights	1,180,824.06	2,335,808.24	3,516,632.30
Covington	480,138.72	798,768.11	1,278,906.83
Danville	4,111,209.85	4,751,861.00	8,863,070.85
Emporia	403,707.24	715,800.53	1,119,507.77
Fairfax	1,196,897.35	5,752,662.99	6,949,560.34
Falls Church	531,395.34	2,293,212.12	2,824,607.46
Franklin	555,930.59	736,937.92	1,292,868.51
Fredericksburg	1,018,938.07	3,140,081.21	4,159,019.28
Galax	401,249.18	1,191,923.66	1,593,172.84
Hampton	9,912,837.42	9,933,832.09	19,846,669.51
Harrisonburg	1,228,883.29	5,111,389.76	6,340,273.05
Hopewell	1,593,660.74	1,288,677.62	2,882,338.36
Lexington	268,098.97	434,458.63	702,557.60
Lynchburg	4,171,198.15	7,221,505.27	11,392,703.42
Manassas	1,774,067.87	2,850,375.48	4,624,443.35
Manassas Park	633,101.39	544,459.22	1,177,560.61
Martinsville	1,206,085.39	2,099,006.91	3,305,092.30
Newport News	13,263,186.45	9,448,883.75	22,712,070.20
Norfolk	17,792,642.03	20,377,432.27	38,170,074.30
Norton	450,714.37	736,584.39	1,187,298.76
Petersburg	2,773,267.03	3,132,337.10	5,905,604.13
Poquoson	1,002,292.49	260,034.00	1,262,326.49
Portsmouth	7,612,358.51	5,078,474.44	12,690,832.95
Radford	663,927.09	575,725.26	1,239,652.35
Richmond	13,780,890.75	20,662,256.49	34,443,147.24
Roanoke	7,801,247.18	12,215,993.11	20,017,240.29
Salem	1,458,019.43	3,454,572.38	4,912,591.81
South Boston	527,438.28	615,932.79	1,143,371.07
Staunton	1,378,220.92	1,732,877.86	3,111,098.78
Suffolk	4,599,156.02	2,268,533.35	6,867,689.37
Virginia Beach	31,368,974.70	25,634,281.42	57,003,256.12
Waynesboro	1,226,533.54	2,060,003.00	3,286,536.54
Williamsburg	322,607.11	3,046,631.71	3,369,238.82
Winchester	1,340,908.14	4,355,658.80	5,696,566.94
Total Cities	**$159,471,565.27**	**$198,395,215.50**	**$357,866,780.77**
Aggregate	**$451,458,002.59**	**$459,753,021.03**	**$911,211,023.62**

Note: The state and local sales tax base is not the same due to the home heating fuels exemption at the state level and at the local level where not adopted. Effective date October 1, 1981.

Table 4.1

Aircraft Sales and Use Tax
Fiscal Years 1981-1990

Fiscal Year Ending June 30	Amount
1981	$685,711
1982	1,098,769
1983	826,095
1984	828,118
1985	757,533
1986	952,369
1987	1,889,593
1988	1,177,478
1989	1,601,342
1990	1,760,236

Figure 8

Aircraft Sales and Use Tax
Collections in Millions — Fiscal Years 1981-1990

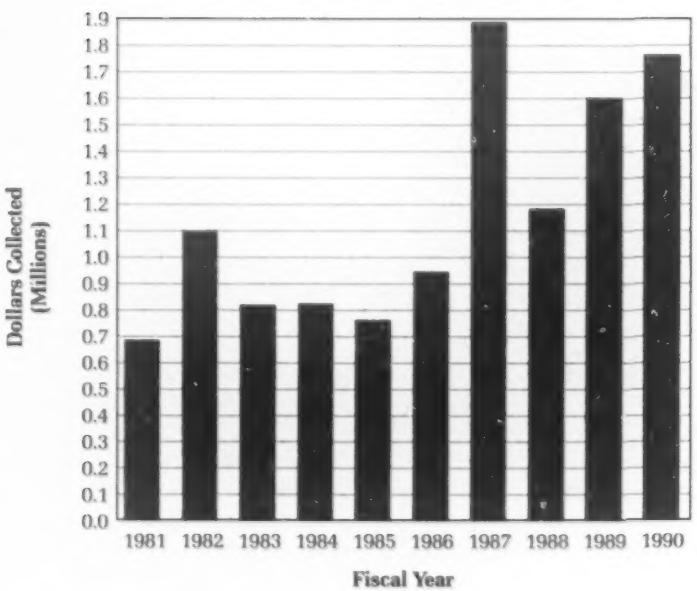


Table 4.2

Inheritance Taxes, Gift Taxes,† Estate Taxes‡*
Fiscal Years 1981-1990

Fiscal Year Ending June 30	Inheritance Taxes Amount*	Gift Taxes Amount†	Estate Taxes Amount‡
1981	$12,299,091	$344,216	$8,174,071
1982	2,720,530	435,278	19,621,952
1983	1,273,365	63,307	17,378,685
1984	779,992	327,402	26,117,751
1985	450,791	172,469	28,475,941
1986	863,549	13,935	19,787,587
1987	240,722	13,851	33,109,145
1988	383,660	45,559	43,564,497
1989	401,627	—	45,383,734
1990	345,607	—	63,409,385

**Inheritance tax repealed and replaced with an estate tax effective January 1, 1980.*
†Gift tax repealed and replaced with an estate tax effective January 1, 1980.
‡Estate tax replaced the inheritance tax and the gift tax effective January 1, 1980.

Figure 9

Inheritance Taxes, Gift Taxes, Estate Taxes
Collections in Millions — Fiscal Years 1981-1990

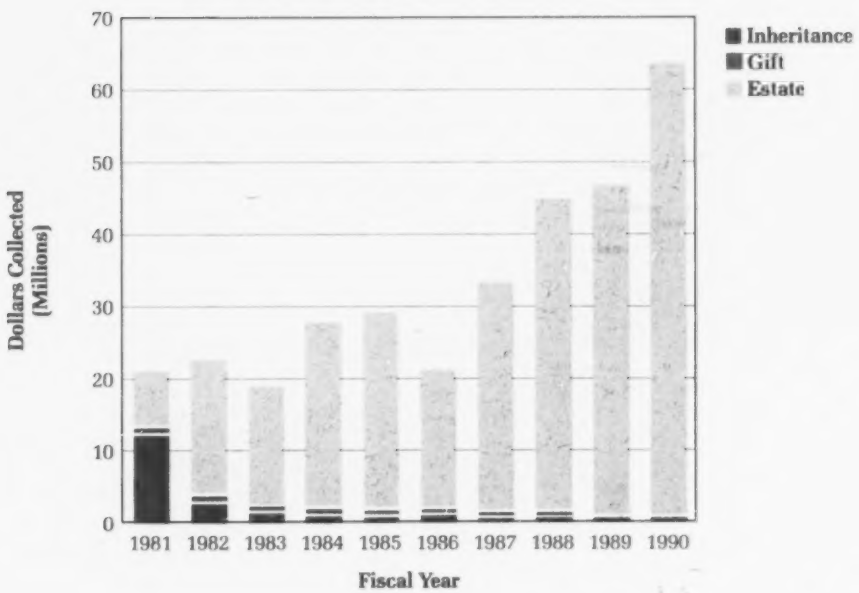


Table 4.3

State Recordation Taxes
Fiscal Years 1981-1990

Fiscal Year Ending June 30	Amount
1981	$31,782,042
1982	28,975,025
1983	37,648,508
1984	54,621,978
1985	59,778,951
1986	76,626,061
1987	105,262,727
1988	95,459,183
1989	101,179,783
1990	91,647,747

Figure 10

State Recordation Taxes
Collections in Millions — Fiscal Years 1981-1990

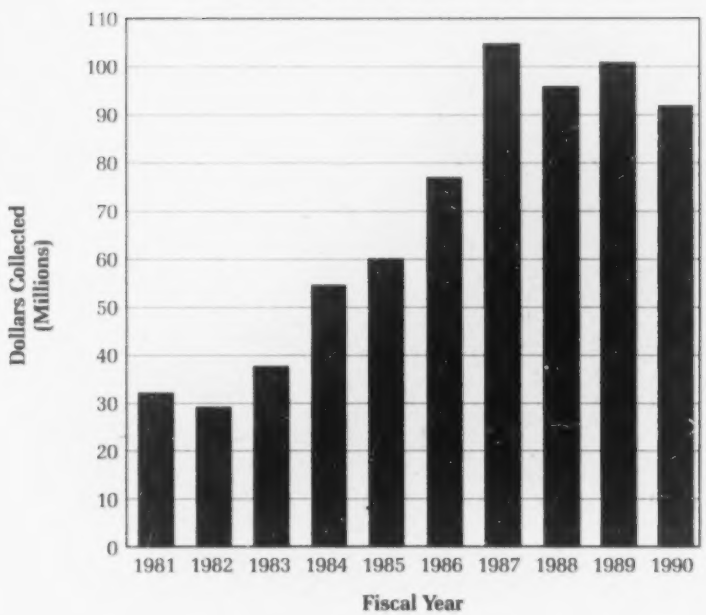


Table 4.4

Tobacco Products Excise Taxes
Fiscal Years 1981-1990

Fiscal Year Ending June 30	Tobacco Products Amount
1981	$17,865,880
1982	17,838,405
1983	17,478,765
1984	16,994,671
1985	17,040,898
1986	17,237,522
1987	17,111,650
1988	17,013,486
1989	16,457,053
1990	16,174,009

Figure 11

Tobacco Products Excise Taxes
Collections in Millions — Fiscal Years 1981-1990

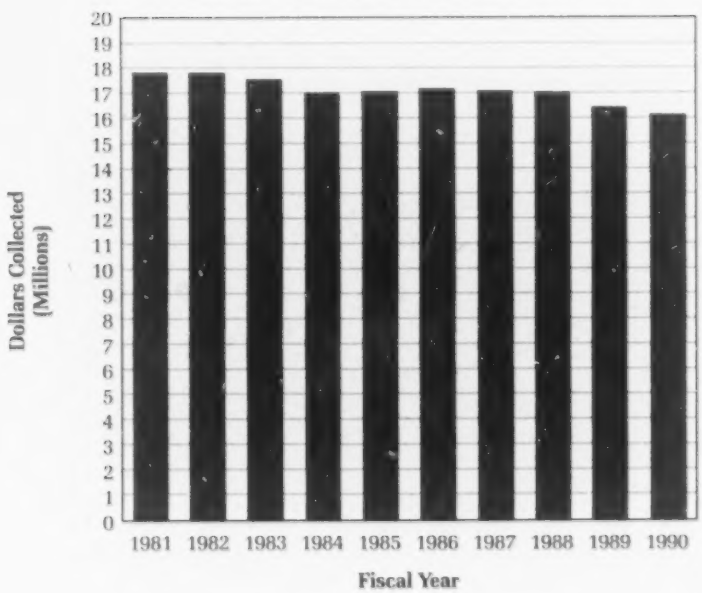


Table 4.5

Miscellaneous Excise Taxes
Fiscal Years 1981-1990

Fiscal Year Ending June 30	Forest Products	Eggs	Peanuts	Soybeans
1981	$663,101	$78,408	$63,229	$45,523
1982	924,242*	82,956	135,880	59,320
1983	1,071,065	118,725	159,463	129,168‡
1984	1,207,326†	121,477	148,898†	135,879
1985	1,297,400#	152,800	255,305#	124,615
1986	1,313,847	196,272	244,202	116,244
1987	1,347,102	203,094	317,489	101,621
1988	1,419,795	187,694	220,120	96,337
1989	1,391,054	180,497	290,990	127,791
1990	1,448,590	173,209	238,955	157,148

*Rate increase July 1, 1981.
†Rate increase July 1, 1983.
‡Rate increase October 1, 1982.
#Rate increase July 1, 1984.

Figure 12

Miscellaneous Taxes
Collections in Millions — Fiscal Years 1981-1990

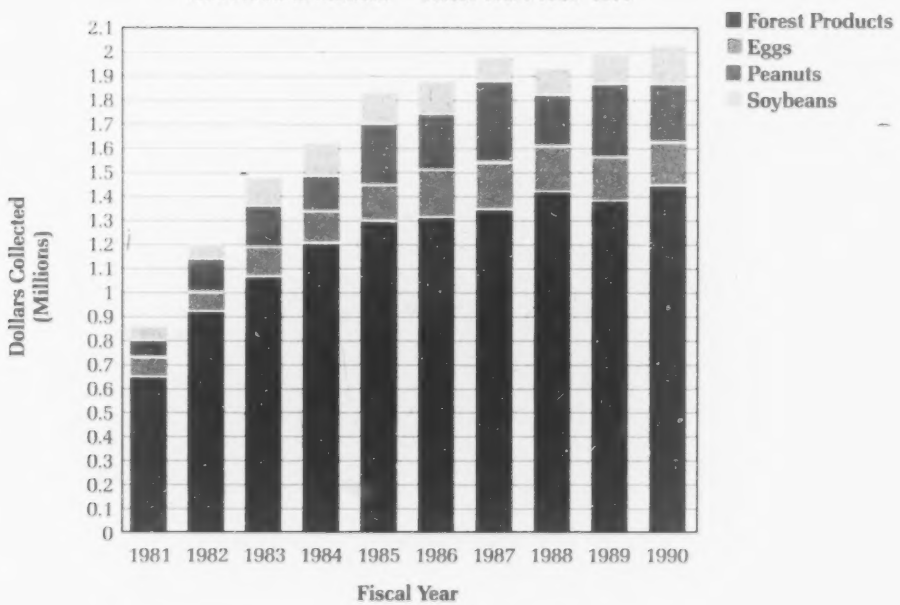


Table 4.6

Statement Showing Assessment for the Tax Year Beginning January 1, 1989, of the Net Taxable Capital of Banks and Trust Companies

	Counties	Cities	Total
Total capital value based on capital, surplus and undivided profits	$1,679,433,596	$2,911,721,169	$4,591,154,765
Deductions of assessed value of real estate otherwise taxed in this state	425,535,506	854,483,398	1,280,018,904
Deductions of book value of tangible personal property otherwise taxed in this state	28,778,116	37,390,932	66,169,048
Reserve for loan losses included in undivided profits or capital reserves	359,955	6,219,109	6,579,064
Other deductions: (Totals)	195,367,427	446,981,178	642,348,605
(a) U. S. obligations	173,348,360	344,989,240	518,337,600
(b) Surplus and retained earnings of non-banking subsidiaries	21,850,060	101,963,938	123,813,998
(c) Miscellaneous deductions	169,007	28,000	197,007
Net taxable capital	$1,029,392,592	$1,566,646,552	$2,596,039,144
Total tax*	$10,279,267	$15,645,848	$25,925,115**

**Tax rates on net taxable capital range from .25% to 1%.*

***Of this amount, $5,184,198 was paid into the state treasury, $20,661,086 paid into the treasuries of certain counties, cities, and towns, and a credit of $2,936 was given to certain counties and $76,895 to certain cities.*

Table 4.7

Franchise Tax on Net Capital of Banks and Trust Companies
Fiscal Years 1981-1990

Fiscal Year Ending June 30	State Taxes	Local Taxes
1981	$1,790,040	$7,118,348
1982	2,640,577	10,546,708
1983	2,271,649	8,476,888
1984	2,382,022	8,686,103
1985	2,608,738	10,420,860
1986	2,911,481	12,269,430
1987	3,767,111	15,100,089
1988	4,301,765	17,216,294
1989	4,821,217	19,343,872
1990	5,184,198	20,661,086

Figure 13

Franchise Tax on Net Capital
Collections in Millions — Fiscal Years 1981-1990

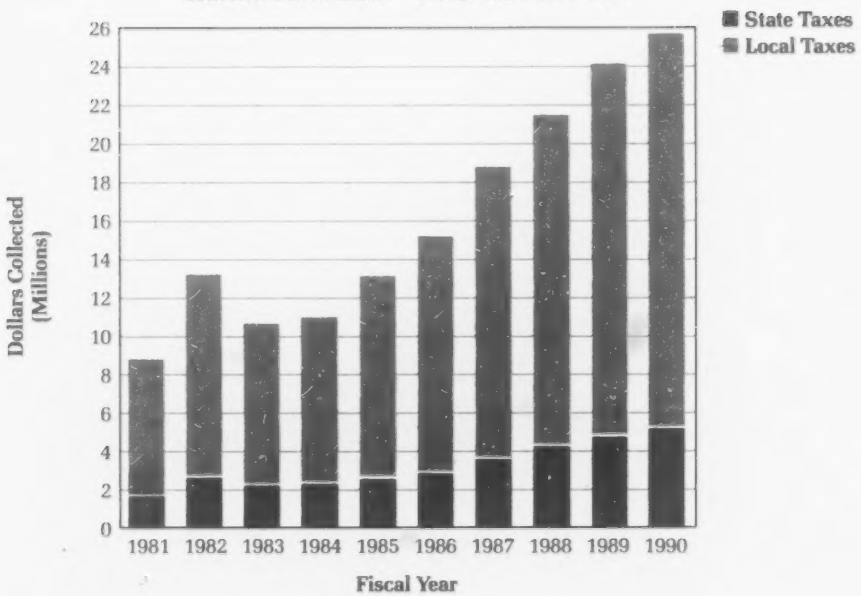


Table 5.1

Assessed Values—Tax Years 1980-1989

Tax Year	Real Estate (Taxable Value)	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1980	$87,376,429,737	$6,153,473,795	$1,546,578,710	$317,861,627	$7,306,205,710
1981	104,098,567,681	7,312,863,999	1,875,186,679	334,215,479	8,754,054,884
1982	118,991,739,495	8,481,566,856	2,201,832,683	369,528,592	9,960,035,797
1983	127,352,797,555	9,290,109,161	2,456,620,827	356,843,552	11,093,218,855
1984	137,876,319,112	11,667,165,268	2,602,946,752	380,967,911	11,296,328,281
1985	149,824,214,588	13,238,575,927	2,755,900,738	354,146,274	12,064,573,235
1986	166,460,429,887	14,861,808,984	3,038,676,828	406,342,018	14,336,881,271
1987	187,079,024,886	16,998,627,194	3,275,130,063	358,855,773	14,962,221,325
1988	213,567,250,059	19,963,735,556	3,670,636,189	392,532,459	15,669,135,289
1989	250,055,041,710	22,337,509,944	3,626,952,482	406,034,844	16,442,960,862

Table 5.2

Levies Assessed—Tax Years 1980-1989

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1980	$982,371,259	$237,316,821	$40,940,988	$4,909,406	$78,580,197
1981	1,114,746,631	271,128,547	47,116,160	4,936,231	85,820,685
1982	1,226,657,479	315,402,776	51,354,597	5,049,299	89,886,934
1983	1,303,507,153	345,657,755	58,255,469	4,849,875	96,912,650
1984	1,413,092,177	423,088,766	62,753,597	5,163,738	96,260,001
1985	1,519,835,240	482,123,318	65,968,841	5,373,317	102,740,324
1986	1,683,080,997	538,486,692	72,936,710	5,752,340	115,448,564
1987	1,899,779,557	594,735,922	79,493,869	5,793,984	123,369,102
1988	2,224,836,216	706,101,132	84,682,468	6,304,692	134,363,985
1989	2,541,645,825	781,734,065	90,424,795	7,278,834	142,762,262

Table 5.3

Average Nominal Tax Rates—Tax Years 1980-1989*

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1980	$1.12	$3.86	$2.65	$1.54	$1.08
1981	1.07	3.71	2.51	1.48	0.98
1982	1.03	3.72	2.33	1.37	0.90
1983	1.02	3.72	2.37	1.36	0.87
1984	1.02	3.63	2.41	1.36	0.85
1985	1.01	3.64	2.39	1.52	0.85
1986	1.01	3.62	2.40	1.42	0.81
1987	1.02	3.50	2.43	1.61	0.82
1988	1.04	3.54	2.31	1.61	0.86
1989	1.02	3.50	2.49	1.79	0.87

**Per $100 of Assessed Value.*

Table 5.4

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1989—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies
Accomack	602	$432,742,300	$365,604,000	$466,730,400	$899,472,700	$832,334,400	$5,894,685.57
Albemarle	741	1,299,689,435	894,984,515	1,977,660,850	3,277,350,285	2,872,645,365	20,683,046.63
Alleghany	444	78,521,360	67,916,175	196,098,525	274,619,885	264,014,700	1,848,102.95
Amelia	366	163,535,538	131,963,671	117,934,366	281,469,904	249,898,037	1,674,316.85
Amherst	470	155,691,470	142,920,300	331,374,470	487,065,940	474,294,770	3,225,204.50
Appomattox	345	93,737,100	93,737,100	130,274,900	224,012,000	224,012,000	1,411,275.60
Arlington	24	5,856,463,650	5,856,463,650	10,346,374,550	16,202,838,200	16,202,838,200	126,382,137.96
Augusta	969	575,516,300	425,038,970	1,100,436,600	1,675,952,300	1,525,475,570	8,847,758.31
Bath	540	86,285,200	86,285,200	141,423,000	227,708,200	227,708,200	888,061.98
Bedford	764	565,717,280	454,412,732	887,638,178	1,453,355,458	1,342,050,910	8,052,305.57
Bland	369	46,865,440	37,919,950	56,222,350	103,087,790	94,142,300	706,067.25
Botetourt	549	245,470,550	196,658,350	456,936,550	702,407,100	653,594,900	4,901,954.97
Brunswick	579	200,647,810	200,647,810	158,636,113	359,283,923	359,283,923	1,652,706.78
Buchanan	508	514,579,800	514,579,800	374,598,400	889,178,200	889,178,200	5,246,151.38
Buckingham	582	184,109,800	184,109,800	127,413,800	311,523,600	311,523,600	1,277,246.76
Campbell	511	262,993,720	228,223,510	698,851,470	961,845,190	927,074,980	4,728,084.00
Caroline	549	222,892,860	197,545,005	262,163,470	485,056,330	459,708,475	3,309,901.72
Carroll	494	224,955,750	224,955,750	312,567,200	537,522,950	537,522,950	2,445,775.15
Charles City	204	103,439,700	103,439,700	76,420,250	179,859,950	179,859,950	1,978,459.45
Charlotte	471	128,888,540	128,888,540	112,974,782	241,863,322	241,863,322	1,451,179.93
Chesterfield	446	2,168,693,620	2,063,206,384	4,832,571,900	7,001,265,520	6,895,778,284	75,163,983.30
Clarke	174	189,463,100	132,059,400	266,046,400	455,509,500	398,105,800	3,184,846.40
Craig	336	56,463,910	56,463,910	51,204,120	107,668,030	107,668,030	699,842.20
Culpeper	389	402,565,033	285,033,489	643,343,630	1,045,908,663	928,377,119	7,612,692.38
Cumberland	292	79,587,335	79,587,335	103,086,838	182,674,173	182,674,173	566,292.39
Dickenson	335	270,353,118	270,353,118	218,594,632	488,947,750	488,947,750	2,591,423.07
Dinwiddie	501	218,096,085	169,513,585	225,581,050	443,677,135	395,094,635	3,160,757.80
Essex	264	149,602,400	149,602,400	172,592,150	322,194,550	322,194,550	1,933,167.30
Fairfax	409	20,731,338,835	20,696,472,630	41,819,915,085	62,551,253,920	62,516,387,715	749,691,435.00
Fauquier	660	2,129,652,155	1,318,912,145	1,694,598,700	3,824,250,855	3,013,510,845	18,683,767.23
Floyd	383	169,160,250	154,772,650	163,789,000	332,949,250	318,561,650	2,134,363.06
Fluvanna	288	188,009,525	139,135,035	234,039,720	422,049,245	373,174,755	2,351,001.00
Franklin	721	631,533,310	558,281,550	769,896,545	1,401,429,855	1,328,178,095	6,640,880.10
Frederick	427	551,172,158	461,675,890	833,106,050	1,384,278,208	1,294,781,940	8,545,560.80
Giles	363	103,100,000	83,276,400	253,601,000	356,701,000	336,877,400	2,290,766.32
Gloucester	257	422,437,700	365,306,780	571,051,300	993,489,000	936,358,080	8,895,403.37
Goochland	295	363,657,510	336,344,960	343,442,200	707,099,710	679,787,160	4,282,659.11
Grayson	451	149,318,300	149,318,300	153,435,400	302,753,700	302,753,700	1,816,522.20
Greene	153	124,840,935	89,119,106	154,645,370	279,486,305	243,764,476	2,169,530.96
Greensville	296	96,698,620	96,698,620	102,743,840	199,442,460	199,442,460	1,096,933.82
Halifax	803	248,146,800	248,146,800	296,756,740	544,903,540	544,903,540	2,288,594.87
Hanover	471	831,755,904	656,835,784	1,476,993,400	2,308,749,304	2,133,829,184	15,304,415.80
Henrico	234	2,271,092,385	2,209,862,585	6,035,462,232	8,306,554,617	8,245,324,817	80,842,966.88
Henry	384	275,963,300	270,081,600	914,258,600	1,190,221,900	1,184,340,200	6,395,437.08
Highland	416	93,661,400	93,661,400	50,774,000	144,435,400	144,435,400	866,612.40
Isle of Wight	360	498,608,620	383,896,159	465,411,106	964,019,726	849,307,265	6,369,804.49
James City	177	832,068,300	781,678,200	1,260,401,600	2,092,469,900	2,042,079,800	13,477,726.68
King George	183	120,650,500	86,253,900	192,259,700	312,910,200	278,513,600	3,620,676.80
King & Queen	327	102,686,785	102,686,785	58,105,860	160,792,645	160,792,645	1,527,539.19
King William	286	153,796,800	106,511,000	186,194,800	339,991,600	292,705,800	2,486,489.72
Lancaster	153	322,145,000	322,145,000	402,478,200	724,623,200	724,623,200	3,623,116.00
Lee	438	160,027,829	160,027,829	245,684,582	405,712,411	405,712,411	2,758,844.39
Loudoun	517	6,880,328,803	5,147,599,015	3,599,804,453	10,480,133,256	8,747,403,468	76,977,150.38
Louisa	517	388,412,900	285,295,860	354,821,100	743,234,000	640,116,960	3,456,631.58
Lunenburg	443	136,609,280	136,609,280	121,482,000	258,091,280	258,091,280	1,548,547.68

Table 5.4, continued

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1989—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies
Madison	327	$188,412,400	$130,469,300	$196,071,500	$384,483,900	$326,540,800	$2,318,439.68
Mathews	105	150,391,840	150,391,840	214,131,600	364,523,440	364,523,440	2,296,497.67
Mecklenburg	675	273,906,600	273,906,600	347,880,900	621,787,500	621,787,500	2,611,507.50
Middlesex	138	241,851,360	210,108,800	262,692,150	504,543,510	472,800,950	2,364,004.75
Montgomery	392	423,902,730	386,941,070	1,034,088,800	1,457,991,530	1,421,029,870	10,799,827.01
Nelson	471	271,578,350	257,729,912	344,812,670	616,391,020	602,542,582	3,976,781.36
New Kent	221	174,541,500	165,827,299	173,692,300	348,233,800	339,519,599	3,531,003.83
Northampton	357	145,312,800	145,312,800	138,262,400	283,575,200	283,575,200	2,523,819.28
Northumberland	223	279,303,559	258,196,949	273,978,517	553,282,076	532,175,466	3,193,052.80
Nottoway	308	125,520,520	120,125,210	169,901,060	295,421,580	290,026,270	1,595,163.83
Orange	355	318,673,720	276,264,320	475,274,300	793,948,020	751,538,620	4,885,001.03
Page	316	177,626,900	118,613,707	362,291,420	539,918,320	480,905,127	2,548,797.17
Patrick	469	148,676,530	148,676,530	219,375,010	368,051,540	368,051,540	1,987,478.32
Pittsylvania	985	353,209,800	294,874,900	623,876,400	977,086,200	918,751,300	3,950,630.59
Powhatan	272	162,137,110	128,055,270	225,239,570	387,376,680	353,294,840	2,685,040.78
Prince Edward	357	112,297,250	108,426,900	157,620,600	269,917,850	266,047,500	1,436,656.50
Prince George	281	213,498,300	161,510,999	342,308,900	555,807,200	503,819,899	4,030,559.17
Prince William	332	4,412,498,400	3,831,866,300	6,096,383,000	10,508,881,400	9,928,249,300	142,820,925.34
Pulaski	340	195,070,710	170,221,320	530,651,580	725,722,290	700,872,900	5,256,548.95
Rappahannock	267	216,794,000	135,101,300	184,822,900	401,616,900	319,924,200	2,399,431.50
Richmond	203	76,125,380	76,125,380	94,648,090	170,773,470	170,773,470	1,195,414.29
Roanoke	246	618,893,700	577,679,310	1,824,607,200	2,443,500,900	2,402,286,510	27,626,468.54
Rockbridge	598	195,955,522	148,806,322	277,447,000	473,402,522	426,253,322	3,026,398.59
Rockingham	853	515,211,980	396,041,530	1,065,276,510	1,580,488,490	1,461,318,040	9,498,567.26
Russell	483	244,586,816	193,615,116	284,551,700	529,138,516	478,166,816	3,251,534.35
Scott	539	142,555,891	142,555,891	203,783,200	346,339,091	346,339,091	2,597,543.20
Shenandoah	507	360,776,200	278,220,900	591,227,200	952,003,400	869,448,100	5,651,412.65
Smyth	435	173,151,010	139,059,589	409,991,014	583,142,024	549,050,603	3,568,828.00
Southampton	599	270,261,800	270,261,800	260,317,500	530,579,300	530,579,300	2,705,954.43
Spotsylvania	407	701,701,783	588,842,971	1,223,036,009	1,924,737,792	1,811,878,980	14,495,036.56
Stafford	277	612,160,700	519,401,116	1,237,434,600	1,849,595,300	1,756,835,716	21,960,347.90
Surry	306	154,133,400	154,133,400	84,046,900	238,180,300	238,180,300	1,190,901.50
Sussex	496	163,067,185	163,067,185	116,434,745	279,501,930	279,501,930	1,369,530.91
Tazewell	522	295,547,900	256,420,000	695,325,708	990,873,608	951,745,708	5,329,775.96
Warren	219	208,878,990	175,346,710	425,500,514	634,379,504	600,847,224	3,845,422.23
Washington	571	399,640,340	272,216,267	739,633,730	1,139,274,070	1,011,849,997	7,082,949.98
Westmoreland	250	250,203,570	214,437,170	309,218,495	559,422,065	523,655,665	3,770,322.94
Wise	411	325,862,910	325,862,910	510,611,274	836,474,184	836,474,184	3,262,249.32
Wythe	460	209,055,318	178,732,751	353,342,488	562,397,806	532,075,239	2,873,206.22
York	135	692,484,660	660,647,460	1,117,208,380	1,809,693,040	1,777,855,840	11,200,491.79
Total Counties	**38,938**	**$69,149,901,542**	**$62,386,814,516**	**$111,797,901,361**	**$180,947,802,903**	**$174,184,715,877**	**$1,674,374,328.74**

**Virginia Department of Highways.*

† Represents use-values of land under use-value assessment.

‡ Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

Table 5.4, continued

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1989—by Locality

Cities	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies
Alexandria	15	$3,007,928,781	$3,007,928,781	$6,577,567,652	$9,585,496,433	$9,585,496,433	$105,440,460.00
Bedford	7	24,023,950	24,023,950	112,271,600	136,295,550	136,295,550	1,076,734.85
Bristol	12	79,163,475	79,163,475	354,866,482	434,029,957	434,029,957	4,687,523.54
Buena Vista	7	18,461,445	18,108,945	90,168,085	108,629,530	108,277,030	1,245,185.85
Charlottesvile	10	281,030,100	281,030,100	1,008,136,600	1,289,166,700	1,289,166,700	14,567,583.71
Chesapeake	367	2,204,502,900	1,914,585,077	3,313,783,500	5,518,286,400	5,228,368,577	65,205,719.10
Clifton Forge	3	9,657,730	9,657,730	63,051,000	72,708,730	72,708,730	872,504.76
Colonial Heights	8	133,571,900	133,571,900	358,532,500	492,104,400	492,104,400	6,151,305.00
Covington	4	26,584,030	26,584,030	121,795,105	148,379,135	148,379,135	1,276,061.72
Danville	43	138,361,220	136,902,070	810,786,000	949,147,220	947,688,070	8,150,118.64
Emporia	6	28,349,264	28,349,264	111,784,717	140,133,981	140,133,981	1,121,071.85
Fairfax	6	648,676,100	648,676,100	1,154,393,200	1,803,069,300	1,803,069,300	15,867,009.84
Falls Church	2	432,875,700	432,875,700	496,572,000	929,447,700	929,447,700	8,086,194.99
Franklin	8	48,222,900	46,749,600	151,776,000	199,998,900	198,525,600	1,745,906.73
Fredericksburg	10	254,070,000	237,437,390	627,639,550	881,709,550	865,076,940	9,429,338.00
Galax	7	30,025,800	30,025,800	136,291,150	166,316,950	166,316,950	1,367,289.82
Hampton	72	806,882,700	802,198,900	2,958,549,700	3,765,432,400	3,760,748,600	44,000,758.62
Harrisonburg	18	248,873,100	229,123,100	673,722,004	922,595,104	902,845,104	6,500,484.74
Hopewell	11	105,920,500	105,920,500	405,632,100	511,552,600	511,552,600	6,547,873.28
Lexington	2	25,968,500	25,968,500	100,145,850	126,114,350	126,114,350	1,387,257.84
Lynchburg	50	261,072,460	253,792,710	1,329,358,450	1,590,430,910	1,583,151,160	18,681,184.00
Manassas	10	702,284,100	691,062,500	1,007,670,600	1,709,954,700	1,698,733,100	20,045,051.00
Manassas Park	2	68,668,175	68,668,175	148,777,755	217,445,930	217,445,930	3,152,966.00
Martinsville	10	82,233,350	82,233,350	339,210,200	421,443,550	421,443,550	3,202,970.98
Newport News	118	1,424,411,600	1,419,370,800	3,858,131,200	5,282,542,800	5,277,502,000	60,749,242.00
Norfolk	64	1,190,051,480	1,190,051,480	4,755,074,750	5,945,126,230	5,945,126,230	80,259,204.11
Norton	4	30,566,200	30,566,200	61,889,300	92,455,500	92,455,500	647,188.50
Petersburg	23	149,338,700	143,514,100	565,849,200	715,187,900	709,363,300	10,569,513.17
Poquoson	10	123,874,604	123,874,604	255,700,500	379,575,104	379,575,104	3,643,921.00
Portsmouth	46	611,375,730	611,065,130	1,820,394,640	2,431,770,370	2,431,459,770	32,098,788.00
Radford	8	53,755,450	53,344,560	234,573,590	288,329,040	287,918,150	2,015,427.05
Richmond	63	1,399,140,815	1,399,140,815	5,382,706,480	6,781,847,295	6,781,847,295	103,762,263.82
Roanoke	43	526,107,596	508,542,155	1,932,618,491	2,458,726,087	2,441,160,646	30,514,508.08
Salem	14	145,685,700	145,685,700	548,386,100	694,071,800	694,071,800	8,190,047.24
South Boston	5	25,330,025	25,330,025	105,688,710	131,018,735	131,018,735	1,310,187.35
Staunton	20	106,807,780	100,752,100	437,043,200	543,850,980	537,795,300	5,915,748.30
Suffolk	430	690,961,800	488,753,800	890,174,800	1,581,136,600	1,378,928,600	15,788,024.33
Virginia Beach	311	5,932,711,870	5,573,810,460	9,551,784,911	15,484,496,781	15,125,595,371	147,777,066.77
Waynesboro	13	120,884,390	116,233,160	401,589,425	522,473,815	517,822,585	5,022,879.08
Williamsburg	9	234,638,100	234,638,100	398,789,000	633,427,100	633,427,100	3,293,820.92
Winchester	9	181,831,700	181,831,700	556,307,200	738,138,900	738,138,900	5,905,111.20
Total Cities	**1,880**	**$22,614,881,720**	**$21,661,142,536**	**$54,209,183,297**	**$76,824,065,017**	**$75,870,325,833**	**$867,271,495.78**
Aggregate	**40,818**	**$91,764,783,262**	**$84,047,957,052**	**$166,007,084,658**	**$257,771,867,920**	**$250,055,041,710**	**$2,541,645,824.52**

**Virginia Department of Highways.*

†Represents use-values of land under use-value assessment.

‡Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

Table 5.5

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies Assessed on Property Books, Public Service Corporations Assessed Values and Local Levies—Tax Year 1989—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Counties	**Values**	**Levies**	**Values**	**Levies**	**Values**	**Levies**	**Values**	**Levies**	**Assessed Values**	**Local Levies**
Accomack	$108,023,590	$3,011,883.45	$11,895,077	$389,521.05	—	—	$119,918,667	$3,401,404.50	$58,933,959	$429,992.19
Albemarle	200,996,590	8,406,489.69	18,872,410	830,386.04	—	—	219,869,000	9,236,875.73	127,673,200	970,676.49
Alleghany	21,674,205	1,111,847.35	35,245,395	2,097,101.05	—	—	56,919,600	3,208,948.40	29,053,821	227,600.37
Amelia	34,431,475	947,060.05	4,314,052	60,396.73	—	—	38,745,527	1,007,456.78	17,749,619	120,219.78
Amherst	39,243,924	2,423,397.69	6,413,060	320,653.00	$4,057,790	$160,283.01	49,714,774	2,904,333.70	40,876,492	277,960.13
Appomattox	26,898,440	704,805.29	3,009,540	105,333.90	4,920,630	49,206.30	34,828,610	859,345.49	29,151,042	186,541.55
Arlington	774,754,656	34,089,198.74	4,964,667	216,445.35	—	—	779,719,323	34,307,644.09	627,431,760	4,905,963.02
Augusta	97,348,600	3,017,806.60	21,524,470	667,258.57	—	—	118,873,070	3,685,065.17	122,010,210	739,461.63
Bath	20,517,600	43,082.64	413,100	826.20	—	—	20,930,700	43,908.84	1,611,697,014	6,284,956.12
Bedford	75,491,643	2,931,354.97	11,368,136	682,088.16	4,389,919	96,578.19	91,249,698	3,710,021.32	141,513,643	850,581.20
Bland	23,457,700	325,640.02	2,959,400	21,603.62	2,439,400	17,807.62	28,856,500	365,051.26	6,494,495	63,708.61
Botetourt	38,326,135	2,012,899.73	13,687,650	821,259.00	—	—	52,013,785	2,834,158.73	75,157,160	571,570.24
Brunswick	47,364,250	1,316,411.08	2,516,290	85,553.86	5,574,760	66,897.12	55,455,300	1,468,862.06	25,228,786	116,052.42
Buchanan	86,899,000	1,488,056.66	87,128,700	1,699,009.65	2,343,200	46,864.00	176,370,900	3,233,930.31	73,124,206	439,707.73
Buckingham	31,467,939	764,842.74	1,379,445	40,003.90	2,544,033	25,440.33	35,391,417	830,286.97	49,471,748	202,957.05
Campbell	137,279,820	3,591,431.00	38,120,260	1,200,788.00	14,666,580	461,997.00	190,066,660	5,254,216.00	112,854,809	590,566.00
Caroline	42,409,500	1,842,294.95	2,289,091	76,684.56	—	—	44,698,591	1,918,979.51	46,797,429	382,665.34
Carroll	44,604,781	1,148,294.79	2,972,055	96,591.81	3,552,150	81,700.87	51,128,986	1,326,587.47	37,387,104	171,086.21
Charles City	21,517,902	895,049.37	2,496,000	62,400.00	291,500	8,162.00	24,305,402	965,611.37	21,962,925	241,592.17
Charlotte	19,002,220	802,438.80	3,054,780	183,286.80	674,560	21,585.92	22,731,560	1,007,311.52	29,473,467	127,037.82
Chesterfield	1,318,828,172	39,240,769.00	264,916,060	2,665,610.00	—	—	1,583,744,232	41,906,379.00	702,529,353	7,742,987.25
Clarke	37,319,257	1,479,084.00	5,121,943	51,219.00	—	—	42,441,200	1,530,303.00	2,490,637	20,312.94
Craig	11,389,172	193,595.92	664,965	13,299.30	192,952	6,753.35	12,247,089	213,648.57	7,006,783	47,592.14
Culpeper	51,244,383	3,022,816.71	9,271,346	463,567.30	10,897,508	272,438.16	71,413,237	3,758,822.17	63,186,991	556,170.81
Cumberland	30,041,431	641,531.59	7,320,705	87,848	1,961,285	7,845.03	39,323,421	737,224.95	30,182,432	93,565.53
Dickenson	14,062,319	859,929.29	10,217,317	2,237,592.43	583,904	61,309.92	24,863,540	3,158,831.64	42,298,065	270,846.89
Dinwiddie	59,703,951	2,519,781.12	3,885,241	128,212.98	—	—	63,589,192	2,647,994.10	52,286,542	420,792.42
Essex	32,842,394	1,030,872.25	799,700	27,989.50	2,566,590	96,247.29	36,208,684	1,155,109.04	13,218,133	79,370.32
Fairfax	4,304,765,257	178,559,535.00	82,691,828	3,779,017.00	—	—	4,387,457,085	182,338,552.00	1,363,132,940	16,557,057.00
Fauquier	207,338,315	7,971,914.38	12,351,141	438,465.55	—	—	219,689,456	8,410,379.93	125,293,746	798,309.17
Floyd	39,666,328	659,577.76	4,707,731	72,969.83	795,714	27,850.12	45,169,773	760,397.71	21,723,067	146,574.78
Fluvanna	36,153,122	1,270,142.22	1,691,637	33,832.74	1,432,365	22,201.73	39,277,124	1,326,176.69	133,215,665	846,817.30
Franklin	65,864,355	2,184,028.00	2,434,910	131,485.25	4,117,655	222,353.25	72,416,920	2,537,866.50	69,713,625	353,274.39
Frederick	146,537,261	5,669,966.64	19,563,770	831,460.41	11,711,704	468,468.16	177,812,735	6,969,895.21	94,998,342	640,461.27
Giles	22,365,720	1,159,354.60	12,164,660	851,527.60	2,641,130	126,774.24	37,171,530	2,137,656.44	94,307,757	641,297.75
Gloucester	83,452,142	2,288,881.23	513,920	16,702.51	—	—	83,966,062	2,305,583.74	40,189,874	399,345.18
Goochland	54,406,912	1,939,753.68	5,077,800	190,417.52	—	—	59,484,712	2,130,171.20	43,375,389	273,531.71
Grayson	9,391,080	277,769.16	1,343,970	90,045.99	364,450	24,418.16	11,099,500	392,233.31	17,706,790	106,301.32
Greene	30,216,405	1,098,673.50	5,782,390	60,715.06	—	—	35,998,795	1,159,388.56	12,883,765	114,665.50
Greensville	29,472,215	1,023,573.52	10,788,910	377,611.85	—	—	40,261,125	1,401,185.37	14,208,528	83,888.61
Halifax	40,913,541	1,427,325.74	17,285,940	674,151.66	—	—	58,199,481	2,101,477.40	58,142,979	246,300.65
Hanover	293,241,982	10,418,189.17	15,562,370	566,470.26	23,413,865	608,760.49	332,218,217	11,593,419.92	147,806,977	1,086,339.59
Henrico	976,920,716	33,861,931.00	154,056,300	1,545,037.00	—	—	1,130,977,016	35,406,968.00	391,178,717	3,973,637.00
Henry	51,283,223	2,105,665.88	36,802,035	2,572,462.26	—	—	88,085,258	4,678,128.14	79,009,762	426,652.70
Highland	3,991,890	125,995.20	42,040	1,681.60	145,560	5,822.40	4,179,490	133,499.20	14,942,354	90,881.23
Isle of Wight	118,244,638	4,203,802	31,992,944	2,830,036	—	—	150,237,582	7,033,837.48	58,877,751	457,082
James City	145,310,665	5,322,742.85	71,572,665	2,862,906.60	—	—	216,883,330	8,185,649.45	71,846,206	498,889.14
King George	49,006,620	1,399,635.98	1,522,880	38,072.00	—	—	50,529,500	1,437,707.98	19,151,614	248,970.98
King & Queen	30,872,260	680,184.87	2,769,120	26,306.69	1,217,665	7,914.88	34,859,045	714,406.44	8,108,336	77,029.20
King William	33,619,790	1,046,980.08	25,302,825	309,295.64	1,470,825	24,051.28	60,393,440	1,380,327.00	23,612,199	223,835.94
Lancaster	31,122,861	1,047,200.41	104,000	3,952.00	9,161,519	91,615.19	40,388,380	1,142,767.60	23,256,609	131,047.33
Lee	58,625,256	674,888.68	17,666,945	220,837.06	2,240,202	28,002.67	78,532,403	923,728.41	45,436,004	311,690.04
Loudoun	433,226,314	16,074,792.30	20,375,805	561,612.71	—	—	453,602,119	16,636,405.01	186,931,427	1,676,702.66
Louisa	37,593,145	931,807.48	4,450,326	75,655.54	5,584,580	36,299.75	47,628,051	1,043,762.77	1,678,912,353	9,086,480.00
Lunenburg	37,130,920	710,353.32	5,282,690	110,936.49	2,230,410	26,764.92	44,644,020	848,054.73	18,858,550	113,218.91

Table 5.5, continued

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies Assessed on Property Books, Public Service Corporations Assessed Values and Local Levies—Tax Year 1989—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Counties	**Values**	**Levies**	**Values**	**Levies**	**Values**	**Levies**	**Values**	**Levies**	**Assessed Values**	**Local Levies**
Madison	$12,271,515	$832,649.18	$1,641,110	$90,261.05	$1,613,370	$69,374.91	$15,525,995	$992,285.14	$18,800,147	$134,085.43
Mathews	30,308,880	1,092,972.26	—	—	—	—	30,308,880	1,092,972.26	12,286,629	77,405.77
Mecklenburg	50,288,358	2,135,206.80	10,309,622	335,062.72	13,538,913	196,314.24	74,136,893	2,666,583.76	48,705,344	239,311.98
Middlesex	36,571,825	949,303.50	221,550	6,646.50	1,958,750	24,484.70	38,752,125	980,434.70	18,925,764	94,628.83
Montgomery	199,836,797	3,969,023.00	23,034,487	391,586.29	9,829,135	644,791.33	232,700,419	5,005,400.62	84,377,532	645,999.80
Nelson	34,050,756	925,048.23	3,483,509	43,543.82	—	—	37,534,265	968,592.05	36,682,368	249,635.12
NewKent	44,052,950	1,500,256.06	1,931,200	57,936.00	—	—	45,984,150	1,558,192.06	26,120,500	271,653.00
Northampton	39,237,100	1,044,804.74	2,335,800	67,271.04	872,900	54,556.25	42,445,800	1,166,632.03	20,574,324	184,165.98
Northumberland	34,010,524	1,084,523.18	2,079,703	74,869.29	2,416,396	57,993.36	38,506,623	1,217,385.83	18,057,207	108,574.39
Nottoway	39,779,170	1,103,734.41	5,164,470	154,934.10	13,119,230	72,156.22	58,062,870	1,330,824.73	36,941,820	216,945.29
Orange	54,317,078	2,627,505.27	8,109,720	446,034.60	18,346,940	73,387.76	80,773,738	3,146,927.63	63,493,173	441,752.43
Page	69,538,901	917,602.76	11,237,360	140,467.03	4,567,780	68,517.19	85,344,041	1,126,586.98	32,855,055	174,772.18
Patrick	27,135,820	829,911.06	6,154,970	258,508.74	3,421,642	119,757.47	36,712,432	1,208,177.27	20,812,895	112,389.63
Pittsylvania	82,841,530	2,357,340.12	24,021,300	720,639.00	3,731,400	102,613.50	110,594,230	3,180,592.62	129,185,432	570,827.63
Powhatan	45,761,100	1,134,742.48	2,568,248	51,364.96	—	—	48,329,348	1,186,107.44	28,160,279	214,243.90
Prince Edward	38,519,742	1,056,642.18	2,155,620	68,979.84	20,740,410	145,182.79	61,415,772	1,270,804.81	34,284,372	194,581.96
Prince George	70,130,466	2,254,474.45	2,757,858	41,367.89	—	—	72,888,324	2,295,842.34	34,621,057	276,992.91
Prince William	766,943,042	28,845,298.00	43,762,217	875,244.00	—	—	810,705,259	29,720,542.00	287,053,266	8,165,025.59
Pulaski	138,912,640	1,949,345.11	46,456,650	696,849.75	4,492,000	215,616.00	189,861,290	2,861,810.86	53,483,273	401,984.65
Rappahannock	19,738,182	575,182.63	—	—	—	—	19,738,182	575,182.63	13,930,262	104,476.95
Richmond	24,970,980	802,850.86	1,289,759	16,407.99	1,310,490	45,867.15	27,571,229	865,126.00	17,831,176	134,023.46
Roanoke	290,504,088	10,057,173.32	35,741,715	1,072,251.45	—	—	326,245,803	11,129,424.77	105,917,724	1,234,641.38
Rockbridge	45,358,067	1,863,293.32	4,763,602	214,362.15	—	—	50,121,669	2,077,655.47	46,422,200	335,321.15
Rockingham	243,465,568	4,553,216.78	100,761,056	2,115,982.18	21,911,359	153,379.54	366,137,983	6,822,578.50	74,890,932	492,880.38
Russell	87,173,908	1,093,394.52	18,316,093	247,267.27	1,149,435	66,092.58	106,639,436	1,406,754.37	163,291,158	1,111,895.53
Scott	50,361,210	362,600.71	17,841,066	128,455.68	8,480,427	61,059.07	76,682,703	552,115.46	38,858,591	291,361.35
Shenandoah	132,026,700	2,605,947.77	44,769,000	940,149.00	21,597,400	129,584.40	198,393,100	3,675,681.17	46,592,340	310,829.21
Smyth	104,871,913	1,013,013.53	44,969,380	449,693.80	19,833,795	119,002.77	169,675,088	1,581,710.10	52,545,610	342,005.00
Southampton	64,797,441	2,147,899.05	9,110,670	218,656.08	5,707,352	28,536.92	79,615,463	2,395,092.05	32,364,862	166,570.05
Spotsylvania	182,166,780	4,845,273.60	15,385,984	384,649.56	—	—	197,552,764	5,229,923.16	93,775,106	755,555.76
Stafford	132,368,692	5,835,750.66	13,353,728	100,527.05	21,311,290	107,445.09	167,033,710	6,042,722.80	81,595,884	1,064,785.01
Surry	45,712,427	1,437,305.19	118,100	4,133.50	—	—	45,830,527	1,441,438.69	987,367,611	4,936,838.07
Sussex	32,825,860	1,233,750.89	5,678,930	269,749.22	6,815,235	68,152.35	45,320,025	1,571,652.46	32,387,645	165,592.53
Tazewell	164,714,350	2,967,192.73	35,016,313	700,326.26	15,557,500	668,872.50	215,288,163	4,336,491.49	66,664,567	376,363.80
Warren	95,790,680	2,620,236.11	23,382,296	467,645.92	—	—	119,172,976	3,087,882.03	26,176,036	170,287.37
Washington	137,749,605	2,011,312.20	49,278,440	763,815.84	—	—	187,028,045	2,775,128.04	55,791,737	391,747.73
Westmoreland	73,413,381	1,548,455.98	2,111,270	31,669.05	6,711,620	33,558.10	82,236,271	1,613,683.13	25,326,907	183,117.88
Wise	189,555,568	1,919,910.88	216,545,709	2,490,275.89	20,858,310	594,462.98	426,959,587	5,004,649.75	86,600,293	340,854.59
Wythe	96,178,863	1,548,538.53	18,627,178	325,975.74	27,957,360	156,561.18	142,763,401	2,031,075.45	56,048,412	304,541.35
York	120,799,975	4,568,229.21	17,527,060	690,058.16	—	—	138,327,035	5,258,287.37	415,413,175	2,574,762.11
Total Counties	**$14,966,926,414**	**$516,218,241.09**	**$2,012,735,170**	**$50,761,813.11**	**$406,034,844**	**$7,278,833.70**	**$17,385,696,428**	**$574,258,887.90**	**$12,581,275,816**	**$95,356,242.59**

Table 5.5, continued

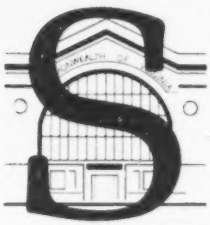
Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies Assessed on Property Books, Public Service Corporations Assessed Values and Local Levies—Tax Year 1989—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Total Local		Public Service Corporations	
Cities	Values	Levies	Values	Levies	Values	Levies	Values	Levies	Assessed Values	Local Levies
Alexandria	$592,852,746	$25,524,831.35	$5,248,245	$236,171.09	—	—	$598,100,991	$25,761,002.44	$396,934,868	$4,435,610.30
Bedford	21,343,870	316,951.72	25,709,850	334,228.05	—	—	47,053,720	651,179.77	7,692,571	61,741.97
Bristol	49,794,700	1,742,819.63	9,941,700	198,834.00	—	—	59,736 400	1,941,653.63	18,332,005	229,150.06
Buena Vista	14,655,775	604,317.95	3,371,110	143,272.20	—	—	18,02 ; 385	747,590.15	7,854,239	101,859.22
Charlottesvile	88,406,551	3,727,604.21	4,750,991	201,917.13	—	—	93,157,542	3,929,521.34	80,775,326	955,363.88
Chesapeake	413,799,847	16,264,352.14	23,265,830	740,263.62	—	—	437,065,677	17,004,615.76	506,432,584	6,317,230.34
Clifton Forge	10,255,564	343,564.12	18,978	635.77	—	—	10,274,542	344,199.89	11,124,800	133,626.48
Colonial Heights	49,794,700	1,742,819.63	9,941,700	198,834.00	—	—	59,736,400	1,941,653.63	18,332,005	229,150.06
Covington	11,547,509	582,939.00	19,217,015	1,062,700.97	—	—	30,764,524	1,645,639.97	14,845,261	138,808.87
Danville	149,557,432	4,279,243.13	57,796,144	875,615.88	—	—	207,353,576	5,154,859.01	42,302,311	445,800.96
Emporia	14,658,910	726,112.68	2,982,480	150,009.10	—	—	17,641,390	876,121.78	13,669,204	109,353.63
Fairfax	123,771,626	3,700,780.86	1,799,850	53,815.53	—	—	125,571,476	3,754,596.39	71,617,943	671,327.53
Falls Church	45,415,781	1,960,556.57	15,456,638	764,653.66	—	—	60,872,419	2,725,210.23	13,811,834	120,598.82
Franklin	22,800,960	752,431.68	1,793,844	35,876.88	—	—	24,594,804	788,308.56	6,914,169	60,332.50
Fredericksburg	76,823,840	2,292,497.22	10,814,750	59,481.58	—	—	87,638,590	2,351,978.80	37,669,734	411,464.06
Galax	5,426,803	310,497.50	6,987,760	494,034.65	—	—	12,414,563	804,532.15	8,961,577	85,903.39
Hampton	361,011,206	15,075,677.16	21,546,530	430,930.60	—	—	382,557,736	15,506,607.76	42,910,067	551,933.36
Harrisonburg	139,046,200	2,072,315.22	51,909,600	778,644.00	—	—	190,955,800	2,850,959.22	22,205,405	167,909.30
Hopewell	38,384,351	1,672,141.77	117,299,832	3,804,893.20	—	—	155,684,183	5,477,034.97	51,045,985	657,669.30
Lexington	11,545,483	630,753.18	—	—	—	—	11,545,483	630,753.18	9,788,988	110,670.86
Lynchburg	210,754,470	5,825,784.01	72,908,531	2,183,464.01	—	—	283,663,001	8,009,248.02	111,777,603	1,330,016.53
Manassas	124,921,147	3,498,674.00	88,728,930	2,495,832.00	—	—	213,650,077	5,994,506.00	36,889,182	445,866.77
Manassas Park	36,836,424	1,317,674.90	239,733	2,397.33	—	—	37,076,157	1,320,072.23	4,511,763	65,420.57
Martinsville	38,898,802	875,233.10	50,419,748	932,765.33	—	—	89,318,550	1,807,998.43	21,898,742	166,430.43
Newport News	476,240,441	19,121,829.82	188,234,124	5,364,666.59	—	—	664,474,565	24,486,496.41	200,156,102	2,309,013.24
Norfolk	731,046,537	26,277,688.38	81,968,359	1,639,367.18	—	—	813,014,896	27,917,055.56	389,399,640	5,385,239.00
Norton	14,080,100	234,150.30	816,600	15,167.10	—	—	14,896,700	249,257.40	22,869,876	162,422.30
Petersburg	84,964,845	3,221,810.63	24,843,850	944,066.30	—	—	109,808,695	4,165,876.93	70,855,277	1,081,482.11
Poquoson	34,343,170	1,368,484.49	—	—	—	—	34,343,170	1,368,484.49	6,951,256	64,994.25
Portsmouth	295,192,903	10,992,371.11	90,294,272	1,580,149.76	—	—	385,487,175	12,572,520.87	112,440,827	1,515,896.76
Radford	40,153,730	556,719.66	14,172,810	198,419.34	—	—	54,326,540	755,139.00	13,891,357	97,304.79
Richmond	1,021,430,500	31,922,453.69	404,978,042	7,694,582.89	—	—	1,426,408,542	39,617,036.58	612,151,673	9,463,142.31
Roanoke	286,273,847	9,920,363.00	59,252,975	2,044,228.00	—	—	345,526,822	11,964,591.00	196,423,235	2,461,883.00
Salem	116,363,787	3,684,751.02	30,027,894	961,153.03	—	—	146,391,581	4,645,904.05	26,615,099	316,494.68
South Boston	17,936,580	537,393.26	1,544,855	42,483.66	—	—	19,481,435	579,876.92	11,178,403	124,366.81
Staunton	42,990,592	2,142,789.49	7,601,895	243,877.06	—	—	50,592,487	2,386,666.55	39,486,285	444,313.87
Suffolk	92,499,950	5,361,704.00	10,320,110	650,166.00	—	—	102,820,060	6,011,870.00	94,520,449	1,128,332.00
Virginia Beach	1,288,557,397	46,951,302.43	2,346,523	23,465.23	—	—	1,290,903,920	46,974,767.66	425,932,492	4,215,148.00
Waynesboro	41,541,382	2,027,722.06	30,779,044	1,431,225.58	—	—	72,320,426	3,458,947.64	27,379,183	275,586.67
Williamsburg	34,676,420	1,211,938.95	75,670	2,648.45	—	—	34,752,090	1,214,587.40	24,863,233	129,615.41
Winchester	99,986,802	4,141,778.90	64,810,500	648,105.00	—	—	164,797,302	4,789,883.90	28,272,493	227,595.37
Total Cities	**$7,370,583,580**	**$265,515,823.92**	**$1,614,217,312**	**$39,662,981.75**	**—**	**—**	**$8,984,800,892**	**$305,178,805.67**	**$3,861,685,046**	**$47,406,019.76**
Aggregate	**$22,337,509,994**	**$781,734,065.91**	**$3,626,952,482**	**$90,424,794.86**	**$406,034,844**	**$7,278,833.70**	**$26,370,497,320**	**$879,437,693.57**	**$16,442,960,862**	**$142,762,262.35**

The following summary represents a brief look at the state tax legislation passed by the General Assembly in Fiscal Year 1990. It does not cover local tax legislation. The Department of Taxation provides a more complete summary of state and local tax legislation in the Legislative Summary published annually by the Tax Policy Division.

Major Tax Legislation

Registration of Nonresident Owners of Real Property



enate Bill 240 (Chapter 910) requires nonresidents who receive rental income from Virginia real estate or income from the transfer of fee simple title in Virginia real estate to register with the Department of Taxation effective July 1, 1990. Taxpayers subject to registration include nonresident individuals, nonresident estates and trusts, partnerships and S corporations which have nonresident partners or shareholders, and corporations which are not formed or organized under Virginia law.

"Brokers," as defined in Internal Revenue Code Section 6045(c) (including relators and property management firms), will be required to obtain a registration form from each nonresident owner of Virginia rental property to whom rental income is paid. In lieu of a registration form, the nonresident client may provide satisfactory evidence of prior registration with another broker or directly with the Department of Taxation.

"Real estate reporting persons," as defined in Internal Revenue Code Section 6045(e), including closing attorneys, are similarly required to obtain a registration form from each nonresident seller of Virginia real estate. Registration of sellers will not be required in transactions not subject to federal or state income tax.

Brokers must file on behalf of renters who do not furnish the requested registration forms to the Department of Taxation within 60 days. If a seller does not complete the registration form at closing, the real estate reporting person must complete the form on the client's behalf. Brokers and real estate reporting persons are required to transmit the registration forms by the 15th day of the month following the month in which the closing occurred (sale transactions) or the form was received from the nonresident property owner (rental transactions). Failure to comply with these requirements will result in a penalty of $50 per month (up to 6 months) per form.

Effective Date: July 1, 1990
Code Sections Affected: 58.1-316 and 58.1-317

Tax Reform Credit

Senate Bill 249 repeals the Virginia Tax Reform Credit for taxable years beginning on and after January 1, 1990. This effectively eliminates the nonrefundable credit against individual income tax of up to $22.50 for each personal and dependent exemption allowable for taxable years 1990 through 1993.

Effective Date: Taxable years beginning on and after January 1, 1990.
Code Section Affected: 58.1-335

Age Subtraction

Senate Bill 250 (Chapter 507) and House Bill 1116 (Chapter 525) replace the retirement income subtraction enacted by the 1989 Special Session of the General Assembly with a new subtraction limited to taxpayers age 62 and over. Unlike the 1989 subtraction, the new subtraction will not be limited solely to retirement income and there will be no income limitation.

Specific features of the bill are as follows:

- The bill repeals the $3,000 retirement income subtraction that would have taken effect in taxable year 1990.
- Taxpayers age 62-64 will receive a subtraction for the first $6,000 of FAGI from any source.
- Taxpayers age 65 and over will receive a subtraction for the first $12,000 of FAGI from any source.
- The subtraction cannot exceed a taxpayer's FAGI and will be reduced by the amount of Social Security and Railroad Retirement benefits received.

Effective Date: Taxable years beginning on and after January 1, 1990.
Code Sections Affected: 58.1-322 and 58.1-330

Nonprescription Drugs

Senate Bill 317 (Chapter 117) exempts from the sales and use tax any nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment, or prevention of disease in human beings. The terms "nonprescription drugs" and "proprietary medicines" will be defined in regulations issued by the Department of Taxation. This exemption does not apply to cosmetics.

Effective Date: July 1, 1992
Code Section Affected: 58.1-608

Other State Tax Legislation

All Taxes

Statute of Limitations

House Bill 760 (Chapter 575) increases from one year to three years the time in which the prosecution for most tax offenses under Title 58.1 can be commenced. The tax offenses subject to the three year limitations period

involve: (i) the willful attempt in any manner to evade or defeat any tax or the payment thereof, (ii) the making of false or fraudulent returns, documents or statements, or (iii) the willful failure to make any return at the time or times required by law. Code sections providing a limitations period of more than three years for particular tax offenses are not affected.

Effective Date: July 1, 1990
Code Section Affected: 19.2-8

Venue

House Bill 761 (Chapter 631) permits prosecution of a tax offense in either: (1) any county or city where a false or fraudulent tax return, document, or statement was filed, or (2) the county or city where the offender resides. The bill also provides that venue shall not be in the City of Richmond solely because a false or fraudulent return, document or statement was filed directly with the Department of Taxation.

Effective Date: July 1, 1990
Code Section Affected: 19.2-245.2

Collection of State Taxes

Senate Bill 82 (Chapter 659) generally limits the ability of the Department of Taxation to collect assessments of state and local taxes to a twenty-year period from the date of assessment. The running of the twenty-year period would be suspended for the period that the assets of the taxpayer are in control or custody of the U.S. Bankruptcy Court or other state and federal courts, and for the period during which a taxpayer is outside the Commonwealth for a continuous period of at least six months.

The bill also suspends the accrual of interest on outstanding assessments seven years after the department's last contact with the taxpayer by mail to the last known address. This provision is inapplicable if a memorandum of lien has been filed within the seven-year period.

Effective Date: July 1, 1990
Code Section Affected: 58.1-1802.1

Income Tax

Self-Employment Addback

Senate Bill 445 (Chapter 714) temporarily deconforms Virginia from the federal deduction for ½ of self-employment taxes paid. For taxable years beginning on and after January 1, 1990, federal law provides self-employed individuals a deduction for income tax purposes of ½ of Social Security self-employment taxes paid. The bill will require taxpayers for taxable years 1990 and 1991 to add back this federal deduction in computing their Virginia tax. However, the taxpayers will be allowed subtractions in taxable years 1992 and 1993 to recover amounts previously added. 1990 and 1991 self-employment tax additions would be recovered as follows:

- 1990 additions may be claimed as subtractions on 1992 returns, and
- 1991 additions and any 1990 additions not claimed as a subtraction in 1992 may be claimed as subtractions on 1993 returns.

For taxable years 1992 and forward, Virginia will conform to the federal deduction.

Effective Date: Taxable years beginning on and after January 1, 1990
Code Section Affected: 58.1-322

Low Income Housing Credit

House Bill 684 (Chapter 830) postpones from taxable year 1990 until taxable year 1992 the provision of the Low-Income Housing Credit enacted by the 1989 General Assembly. Both individuals and corporations will be entitled to the credit if they have received the equivalent federal credit. The federal credit which is a prerequisite for the state credit was scheduled to expire, but has been temporarily extended through December, 1990. Thus, no Virginia credit will be available in 1992 unless the federal credit is further extended.

Effective Date: Taxable years beginning on and after January 1, 1990.
Code Sections Affected: 36-55.63, 58.1-336 and 58.1-435

Agricultural Equipment Tax Credit

House Bill 279 (Chapter 416) provides a credit against the individual or corporate income tax equal to 25% of all expenditures made for equipment certified as providing more precise pesticide and fertilizer application. To qualify for the credit an individual or corporation must be engaged in agricultural production for market and have in place a nutrient management plan approved by the local Soil and Water Conservation District. The maximum amount of the credit is $3,750 for all expenditures for qualifying equipment. The credit is nonrefundable; however, if the allowable credit exceeds the taxpayer's tax liability in a year, the unused portion of the credit may be carried forward for up to 5 taxable years until exhausted.

The Virginia Soil and Water Conservation Board is responsible for certifying the equipment as providing more precise pesticide and fertilizer application.

This bill also provides that the existing tax credit for the purchase of conservation tillage equipment attributable to purchases made by a partnership or S corporation will pass through to the partners and shareholders, respectively.

Effective Date: Taxable years beginning on and after January 1, 1990.
Code Sections Affected: 58.1-334, 58.1-337, 58.1-432 and 58.1-436.

Tax Credit for Rent Reduction for Elderly and Disabled

House Bill 734 (Chapter 953) authorizes a tax credit for landlords who provide rent reductions of at least 15% to tenants who are either over 62 or mentally or physically disabled. To claim the credit, a landlord must be engaged in the rental of dwelling units and subject to the Virginia Residential Landlord and Tenant Act. The credit amount is 50% of the total rent reductions allowed during the taxable year to the elderly and disabled and is limited to $10,000 a year. This credit is nonrefundable, however, if the allowable credit exceeds the taxpayer's tax liability, the unused credit may be carried forward up to 5 taxable years until the credit is exhausted.

The Virginia Housing Development Authority is reponsible for certifying those landlords authorized to claim the credit.

The total credits allowed for one taxable year to *all* taxpayers cannot exceed $1 million.

Effective Date: Taxable years beginning on and after January 1, 1991, but before January 1, 1994
Code Section Affected: 58.1-337

Recycling Equipment Tax Credit

Senate Bill 101 (Chapter 709) creates a new individual and corporate income tax credit in the amount of 10% of the purchase price paid for machinery and equipment used in manufacturing facilities or plant units at fixed locations in Virginia to process recycled materials for sale. The total credit allowed can not exceed 40% of the taxpayer's Virginia income tax liability (computed prior to claiming the credit) in the taxable year of purchase. This is a nonrefundable credit; however, if the allowable credit exceeds the taxpayer's tax liability in the year first claimed, the unused credit may be carried forward up to 5 taxable years until the credit is exhausted. The equipment must be certified by the Department of Waste Management as integral to the recycling process before a taxpayer will be entitled to the tax credit.

Effective Date: Taxable years beginning on and after January 1, 1991, but before January 1, 1993
Code Sections Affected: 58.1-337 and 58.1-455.1

Corporations—Extension of Recovery Period for Depreciation

Senate Bill 199 (Chapter 794) extends by two years, to 1994, the length of time that it will take corporate taxpayers to recover outstanding amounts of federal Accelerated Cost Recovery System (ACRS) depreciation which have not been previously subtracted. The recovery percentages for taxable years 1990 and 1991 are decreased and full recovery of previously deferred depreciation amounts takes place over seven years instead of five years.

Effective Date: Taxable years beginning on or after January 1, 1990
Code Section Affected: 58.1-323.1

Corporations—Sales Factor

House Bill 916 (Chapter 294) clarifies the definition of "sales" in Va. Code Section 58.1-302 by providing that the sale or other disposition of intangible property shall include only the net gain, not the gross receipts, realized from the transaction. Thus, a multistate corporation is required to use the net gain instead of the gross receipts from the sale or disposition of intangible personal property when computing the Virginia sales factor for purposes of apportioning taxable income.

Effective Date: Taxable years beginning on or after January 1, 1990
Code Section Affected: 58.1-302

Consolidated Corporation Returns

House Bill 159 (Chapter 619) permits the filing of a single consolidated corporation income tax return by affiliated groups of corporations that are required to use different apportionment factors, provided that the group files a consolidated federal return. The bill also requires the Department of Taxation to promulgate regulations specifying how such groups compute and apportion Virginia taxable income. The regulations are expected to allow groups currently filing separate or combined returns to switch to a consolidated Virginia return if, and only if, the group includes corporations subject to Virginia income tax and required to use different factors.

Effective Date: Taxable years beginning on and after January 1, 1990
Code Section Affected: 58.1-442

Withholding Allowances

Senate Bill 39 (Chapter 888) delays from January 1,

1991 to January 1, 1993 the effective date of 1989 legislation allowing employees to adjust their withholding allowances to reflect the difference between the standard deduction and itemized deductions.

Effective Date: January 1, 1993
Code Sections Affected: 58.1-461, 58.1-462 and 58.1-470

Withholding on Pari-mutuel Winnings

House Bill 682 (Chapter 271) allows the Virginia Racing Commission to establish the thresholds for withholding federal and state income tax on prizes and payoffs for a winning wager on a horse race.

Effective Date: January 1, 1990
Code Section Affected: 59.1-369

Estimated Filing Penalty

House Bill 433 (Chapter 335) precludes the imposition of penalty for underpayment of estimated individual income tax if the amount of the annual underpayment or the cumulative underpayment as of any installment date is $150 or less.

Effective Date: Taxable years beginning on and after January 1, 1990
Code Section Affected: 58.1-492

Neighborhood Assistance Act

Senate Bill 87 (Chapter 660) extends the Neighborhood Assistance Act of 1981 (Va. Code Section 63.1-320 et seq.) until June 30, 1995.

Effective Date: July 1, 1990
Code Sections Affected: 63.1-320 et seq.

Sales and Use Tax

Refund for Certain Building Materials

House Bill 730 (Chapter 349) extends the sales tax refund authorized for certain building materials to nonprofit organizations that repair or rehabilitate homes owned and occupied by low income persons. Refunds will be limited, however, only to the tax paid on tangible personal property actually used in the repair or rehabilitation of low income housing.

Organizations qualifying for this refund will still be required to pay the tax on their purchases of building materials. They may, however, seek refunds of sales tax on such building materials which either they or their contractors paid. Existing law requires contractors to pay sales tax on their purchases of building materials. This bill also clarifies that both state and local sales tax qualify for the refund provisions.

Effective Dates: July 1, 1990 through July 1, 1993
Code Section Affected: 58.1-608.1

Virginia Port Authority

Senate Bill 319 (Chapter 694) expands the existing sales and use tax exemption for the Virginia Port Authority to include its operating subsidiary, Virginia International Terminals, Inc., a nonprofit corporation formed by the Virginia Port Authority to operate the Authority's facilities.

Effective Date: July 1, 1990
Code Sections Affected: 58.1-608 and 62.1-145

Exemptions for Nonprofit Organizations

Several bills were enacted by the 1990 General Assembly to provide exemptions from the retail sales and use tax for various nonprofit organizations. Each of these exemptions will be studied by the General Assembly as part of the **Virginia Retail Sales and Use Tax Expenditure Study** over the next five years. Organizations qualifying for exemption under these bills must use a sales and use tax exemption certificate, either Form ST-13 or an exemption certificate specific to such organization (to be issued by the department), or obtain other authorization from the department when making their exempt purchases. Rules of statutory construction require that all exemptions be strictly construed in favor of the taxing authority. Therefore, in order to qualify for the exemptions a taxpayer must meet all the criteria/requirements set forth in the exemption. A complete listing of the new exemptions can be found in the 1990 Legislative Summary.

Recordation Tax

Exemptions

House Bill 689 (Chapter 289) exempts from recordation tax the release of a contractual right if the release is contained within a single deed that performs more than one function, and one of the other functions is subject to the recordation tax. This bill does not affect the tax on a separate deed of release.

Effective Date: July 1, 1990
Code Sections Affected: 58.1-805 and 58.1-811

Distribution of Recordation Tax Revenues

House Bill 48 (Chapter 821) delays from July 1, 1990 to October 1, 1990 the effective date of 1989 legislation providing for the distribution to localities of $40 million per year of the state revenue from recordation taxes. The bill also extends the sunset date for the distribution from June 30, 1995 to September 30, 1995.

The distributions are to be made on a quarterly basis and each quarterly distribution shall equal $10 million. The distribution formula in Va. Code Section 58.1-816 remains the same.

Effective Date: October 1, 1990
Code Section Affected: 58.1-816

Annual List of Deeds of Trust

House Bill 237 (Chapter 46) eliminates the requirement that the clerk of every circuit court send to the Department of Taxation and the commissioners of the revenue an annual list of all deeds of trust and mortgages on personalty and realty which have been admitted to record within the year ending December 31.

Effective Date: July 1, 1990
Code Section Affected: 58.1-3303

Estate Tax

Payment Extension

Senate Bill 351 (Chapter 700) allows an extension of time to pay Virginia estate taxes when a payment extension has been granted by the Internal Revenue Service. The Virginia payment extension will be for the same period and the same portion of tax as the federal payment extension. The personal representative must provide the Department of Taxation with a copy of the federal extension once obtained.

Effective Date: Returns due on and after July 1, 1990
Code Section Affected: 58.1-905

Forest Products Tax

Extension of Tax

Senate Bill 449 (Chapter 715) extends the Forest Products Tax and other provisions relating to the Department of Forestry's "Reforestation of Timberlands State Fund" until July 1, 2000. Had this bill not been enacted, the Forest Products Tax would have reverted to previous lower rates on July 1, 1990.

Effective Date: July 1, 1990
Code Sections Affected: 58.1-1600 et seq.

Watercraft Sales and Use Tax

Maximum Tax

Senate Bill 114 (Chapter 666) increases the maximum watercraft sales and use tax from $1,000 to $2,000, and repeals the July 1, 1992 sunset clause of the 1987 legislation that enacted the maximum tax. The watercraft sales and use tax is imposed at the rate of 2%, therefore, this bill only affects watercraft sold for $50,000 or more.

Effective Date: July 1, 1990
Code Section Affected: 58.1-1402

Soybean Assessment

Rate Increase

Senate Bill 192 (Chapter 183) increases the Soybean Assessment from one cent per bushel to two cents per bushel if the increase is approved in a referendum by the farmers who produce soybeans. Revenues from the Soybean Assessment are used to encourage an expanded program of market development, education, publicity, research and promotion of the sale and use of soybeans.

Effective Date: After a referendum as provided for in Chapter 25.1 (Va. Code Section 3.1-684.1 et seq.) of Title 3.1
Code Sections Affected: 3.1-684.12 and 3.1-684.14

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